

Management


m e t h o d s


PRACTICAL SOLUTIONS TO MANAGEMENT'S PROBLEMS


**Eight ways
to combat absenteeism**

**A plan for the business in
need of working capital**

ROUTE  To
see pages

 To
see pages

 To
see pages

 To
see pages

It will pay you to replace your old office furniture

REPLACING old and outmoded office furniture is not costly. It may be an investment which will save you money and pay big dividends.

Your fixed expense per employee in salary, floor space and general overhead is a minimum of \$30,000 over any ten-year period.

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"No long-hairs need apply"

We are putting out a magazine for executives with a *mental* crew cut.

Dire predictions and the wave-of-the-future are not our stock-in-trade. Every single bit of editorial material in *Management METHODS* is evaluated, before publication, with this yardstick: "Will it give the reader an idea he can do something about right now?"

So, if you get a good idea from the pages of this issue, may we suggest that you take one of the two following easy-to-do steps before the idea is lost:

1. Use the handy Reader Service Card (postage paid), bound into every issue of *Management METHODS*, for more information.
2. Phone your local specialist in business equipment immediately, and ask him to show you the tools that can convert *Management METHODS'* ideas into money-savings systems.

In these days of high cost, high taxes, and clerical shortages—all adding to your heavy load of management problems—you need helpful information on: Ways to improve management efficiency—Methods to increase clerical productivity—Knowledge of time producing equipment. If you value your time and your company's money, if you want to increase your own and your employee productivity—if you don't want to forget—here's help!

WANT TO ORDER

MANAGEMENT METHODS Magazine

FOR OTHER MEN IN YOUR COMPANY?

USE THE POSTPAID REPLY CARD BOUND

IN THIS ISSUE.

methods

MARCH 1953

VOL. 3 NO. 4

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march 1953

Which of these 4 dangerous ideas do you have?

(Any one of them could put you out of business)



1. Do you have the idea your accounts receivable and other business records will always be there when they're needed? Don't be too sure. Many a businessman has discovered, after a fire, that the records he thought safe, were ashes . . . and the business that depended on them, totally ruined.



2. Do you have the idea an old, heavy-walled safe will guard your records from fire? It's a dangerous idea. Many safes, old and new, without Underwriters' Laboratories, Inc. "A" Labels often act as incinerators when the temperature gets above 350° F. They cremate records.



3. Do you have the idea a fireproof building is a sure-fire protection? Just ask a fireman. You'll find that buildings like this only wall-in an office fire. They actually make it hotter!



4. Do you have the idea your fire insurance would cover all your losses? Take a good look at your policies or ask your insurance broker or auditor. You'll find you have to prepare a proof-of-loss statement before you can collect fully. Could you do it—without inventory records?



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Why not see for yourself how much *more* Sensimatics can do for you? Simply call your nearby Burroughs office, listed in the yellow pages of the telephone book. Burroughs Adding Machine Company, Detroit 32, Michigan.

WHEREVER THERE'S BUSINESS THERE'S



Sensimatic 300 with 11 totals
Sensimatic 200 with 5 totals
Sensimatic 100 with 2 totals



(Circle 972 for more information)

"I think..."

PROS AND CONS TO THE EDITOR

Intra-company communications

Dear Mr. Editor:

The article on Intra-Company Communications in the February, 1953 issue of *Management METHODS* was read with particular interest here at Muzak. The reason for this interest is the part that the Muzak Synchro-Sound System plays in improving industrial communications. However, we were disappointed in not finding any reference in your article to a Muzak Synchro-Sound System installation.

The primary purpose of a high-fidelity Synchro-Sound System is the amplification of specialized music programs piped to the premises over telephone lines from our centrally located studios in principal cities of the country. Pertinently, the simple and inexpensive addition of a microphone to the subscriber's equipment automatically converts the installation to a tailor-made public address system.

Thus, the Muzak Synchro-Sound System qualifies in two ways as a contributor to the art of communications: (1) it continually communicates a better working environment for employees by providing Work Music By Muzak; (2) it instantaneously communicates management's messages to all or any part of the premises.

It might be noted that many Muzak transmission studios are official control points for local Civil Defense communications. In these localities the Synchro-Sound System is directly inter-connected through Muzak with CD Headquarters for the instantaneous plant-wide dissemination of air raid warnings.

ROGER L. THAXTER
Promotion Manager
Muzak Corporation, New York

Truck leasing services

Dear Mr. Editor:

Every issue of *Management METHODS* produces one or more good ideas we ultimately put to use. . . .

In your January issue, the truck rental story was particularly interesting. We have done a little investigating and our Controller is under the impression that most truck leasing companies specialize in accommodating certain types of businesses. If this is so, can you recommend a reliable

methods

lessor for the type of equipment we use in the building supply business?

Please find my "Verification Card" enclosed. I would like another subscription to be sent to my home. My check is attached, and my home address is shown below. If you publish this letter in answering me, I would prefer not to have our name used.

(Name deleted by request)

Editor's Note: It is our impression that most truck leasing firms do not restrict themselves to any specialized field. As a matter of fact, one of the larger truck leasing firms have given us the following breakdown percentage-wise of the types of business they service:

Appliances and Electrical	2.64
Bakeries and Confectioners	2.92
Beverages-Wines and Liquors	6.95
Brewers and Beer Distributors	5.56
Building Supplies and Lumber	3.20
Dairies and Dairy Products	5.29
Department and Specialty Stores	3.48
Drugs and Tobacco	3.34
Florists	.97
Furniture, Rugs, etc.	8.62
Grocery and Produce	9.32
Hardware, Paints and Plumbing	3.06
Laundries and Dry Cleaners	4.59
Local Express Services	1.95
Meat, Fish and Poultry	5.42
Newspapers and Printers	4.45
Paper and Paper Products	3.48
Restaurants	1.95
Special Food Products	5.01
Steel and Steel Products	3.89
Miscellaneous Products and Serv.	4.73
Miscellaneous Mfgs. and Distr.	9.18

100.00%

Reader Service Card

Dear Mr. Editor:

In using Reader Service Cards, I have experienced just the opposite service of my fellow townsman, Joseph Peters, of the Mallinckrodt Chemical Works. (See February, 1953 "I think").

I think your magazine is one of the best of the many which cross my desk. I don't believe a month passes but what I don't circle some number and send in a card. We find that usually we get very prompt response to our inquiries through use of this card.

Thanking you for a swell magazine and swell service,

MARK E. MALCHOW,
Office Manager
Ritepoint Co., St. Louis, Mo.



What's eating YOU?

Profit-consuming costs can eat a business out of house and home—especially in the restaurant business.

With 50% of receipts going for raw foods, 40% for other costs, only 10% is left for profits and taxes. The margin's so narrow that the profit on a whole pie is gobbled up when a dishwasher eats one slice as a between-meals snack.

No wonder half the restaurants that start business close up shop or change hands within twelve months.

To make ends meet calls for pinchpenny cost controls. A good example is the system McBee cooked up for Frisch's Big Boy drive-in restaurants in Cincinnati.

Every time one of the twelve Big Boy stores calls headquarters to order food or supplies, its request is recorded on a McBee Keysort requisition card. There

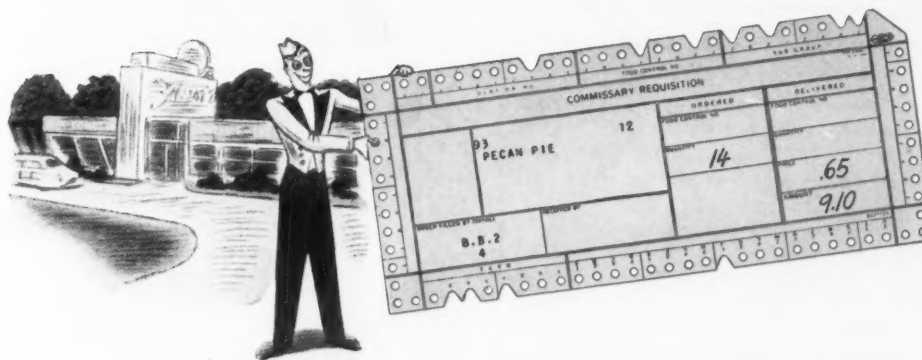
are 208 different kinds of cards. An operator selects the proper card for each item ordered and fills in the quantity requested.

Pre-coded marginal holes in each card are notched to indicate store number and date. One order may employ 50 or 60 cards.

More than 1,000 requisitions are sorted daily to keep tabs on every hamburger and every cup of coffee. Trouble shows up in time for management to step in quickly.

Big Boys, and little fellows too, find Keysort the simplest, fastest and most economical method of keeping the records straight. Keysort requires *no* special office personnel, *no* costly machine installations.

Ask the McBee man near you for a frank estimate of McBee's advantages to your own business. Or write us.



THE McBEE COMPANY

Sole Manufacturer of Keysort—
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295 Madison Ave., New York 17.



Offices in principal cities.
The McBee Company, Limited,
11 Bermondsey Road, Toronto 13

EXECUTIVE WANTED: \$10,000 a year executive to sign 50,000 checks a year. Balance of time and energy to be devoted to management decisions. Applicant must have outstanding ability, proven record of achievement and good, legible signature.

If you saw an advertisement like this—wouldn't it make you stop and think?

Are you—or any other key men in your company—still signing checks *by hand*—*by the hundreds*—wasting executive ability and energy on a task now being handled in thousands of corporations by the Todd Protectograph Signer?

A time study survey has been completed analyzing the financial loss due to hand signing of checks; it covers salary brackets from \$5,000 to \$25,000. It shows, for instance, that a \$25,000 a year executive, signing 2,000 checks a week, is wasting \$5,000 a year for his company. And, at the same time, he's distributing 104,000 "samples" of his signature for crooks and forgers to trace and copy.

Save executive time! Protect signatures—and company funds—with a Todd Protectograph Signer that defies duplication by providing positive control over check issuance with tamper-proof lock and non-resettable counter—and, in addition, speeds up check issuance.

A copy of the above time study survey, showing how much it costs you to sign your company's checks, is yours for the asking. Clip the coupon now and we will send you the report and the full story about the Todd Signer.



THE TODD COMPANY, Inc., Dept. MM, Rochester 3, N.Y.

Please send us a copy of the survey "Cost of Signing Checks by Hand"—without, of course, any cost or obligation on our part.

Firm _____

Address _____

City _____ Zone _____ State _____

By _____

MM-3-53

(Circle 936 for more information)

\$\$\$ tax tips \$\$\$

Tremendous tax savings possible under proposed individual retirement act

By N. R. CAINE, C.P.A.



THE AUTHOR: N. R. Caine, who handles this "Tax Tips" column in *Management METHODS*, is also the editor of a widely syndicated column "Tax Pointers" which runs in newspapers throughout the United States. He is the author of several books on income tax and war contracts, and holds a C.P.A. degree in New York, New Jersey, Pennsylvania and California. A member of the American Institute of Accountants, Mr. Caine is a senior partner in the accounting firm bearing his name.

If one were to grade the various tax bills that have been presented to Congress in recent years in terms of the benefits that they grant to taxpayers, there is no doubt that the recently introduced "Individual Retirement Act of 1953" would command one of the highest marks. If enacted, it will vouchsafe tremendous savings and retirement benefits to every qualified individual. These benefits are most effectively presented in the form of five simple questions:

1. Do you want to buy a guaranteed future retirement income at a very substantial discount—perhaps as much as 50 per cent?
2. Do you wish to convert your top-taxed earned income into guaranteed and lower-taxed retirement benefits?
3. Do you want the Government to subsidize your savings plan?
4. Do you wish to postpone the payment of your presently highest-taxed earned income (your least valuable income) to a time when you will be subjected to much lower tax rates?
5. Do you wish to double, or raise to a higher power, the net value of certain of your earned income?

The proposed Act gives complete and definitive answers to all these questions. Its purpose is to encourage taxpayers—both employed and self employed—to set up their own retirement funds. The Act proposes to do this by allowing those individuals who take

advantage of its provisions to *exclude* the income (up to certain limits) that they divert to their personal savings and retirement plans from their taxable income. In other words, the Government will subsidize these taxpayers' savings by expunging them of their current income tax liability. Depending upon the tax brackets involved, this may double—treble—or even more greatly magnify—the economic value of every savings dollar.

It may perhaps facilitate the explanation of the Act if a few explanatory words are given by way of introduction. The consistently high tax rates of recent years—the increased costs of living—have joined to make it difficult, if not impossible, for self-employed and salaried persons to put aside adequate funds for their retirement and old age. While the Social Security benefits are designed to serve this end, they are at best something less than adequate in most cases, and nonexistent in many more instances. It is to fill this gap that the Act is directed. It gives to every individual who is qualified, the right to set up his own personal retirement plan.

The Act provides for two methods of savings:

1. The individual taxpayer may purchase an annuity contract providing for continuing income payments at the age 65.

methods

2. He may subscribe to, and participate in, a retirement trust fund which is created and managed by a bank as trustee. (If the Act is passed, it will create a new and lucrative form of business for banks and trust companies similar to that which is now available to them in the common trust fund.)

The Act places a limit upon the amount of income that a taxpayer may exclude from his taxable income for his payments to his personal retirement fund. This amounts in general each year to 10 per cent of the taxpayer's earned net income, or \$7,500, whichever is the lesser. In the event that the taxpayer was 55 or over on January 1, 1953, the annual limit is correspondingly increased. The total amounts that a taxpayer may exclude from his taxable income under this provision of the Act during his working lifetime may not exceed \$150,000.

A true estimate of the economic value of this privilege cannot be realized until you compute how much you must earn each year to enable you to put aside \$7,500 after payment of the income taxes and your living costs. It has been estimated that the individual fortunate enough to put aside the full amount allowable under the Act would provide a pension of about a thousand dollars a month for himself upon retirement.

Certain necessary restrictions and limitations are attached to this provision. For example, its benefits are not available to an employed individual who at any time during the year is a member of, or is eligible to become a member of, a qualified pension or profit-sharing plan of his employer. Moreover, the annuity contract or bank or trust company fund must meet exacting requirements to pass muster under this Act.

If finally enacted into law, this Act will share the same high honors for tax-savings as the "marital deduction," the new "power of appointment" rules, and the new "gift in contemplation of death" rules.

The future legislative progress of this Act deserves careful watching. If enacted, it will present unmatched opportunities to every individual taxpayer who wishes to combine retirement savings and tax economies. m/m

march 1953

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Simple to operate . . .

Inexpensive to use

Transcopy is your answer to improved photocopying without time-consuming processing operations. This latest Remington Rand development gives you, in seconds, a finished, photo-exact, positive copy of any office record regardless of type or color. Originals can be up to 14" wide in any length. Anyone on your office staff can do the job without previous photographic experience. Portagraph Transcopy operates anywhere in your office whenever photocopying is needed—a companion unit for your Portagraph or any other properly designed contact printer.

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Here's How Transcopy Works

Place the record to be copied face to face with a sheet of Transcopy negative paper and expose. Remove them from the printer and place the exposed negative paper with a sheet of Transcopy positive paper in the front slots of the Portagraph Transcopy unit. In about ten seconds, these two sheets will emerge from the rear slot of the Transcopy, in contact with each other. When separated, you have a perfect positive copy ready for immediate use.

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I want to know more about the savings in photocopy time possible with Portagraph Transcopy. Please send me, without obligation, free booklet P-334 describing in greater detail this great new unit.

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modular
offices

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for Citizens & Southern
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Engineering Specialists in
Office Equipment, Systems
and Visible Records

Cincinnati 12, Ohio

(Circle 963 for more information)

diagnostics

FOR MANAGEMENT



THE AUTHOR: Leslie M. Slote, Technical and Administrative Assistant to the President, Ketay Manufacturing Corp., will handle this regular feature in future months. The author functions at staff and operating levels on matters of administration, production, personnel, labor relations, and management control. Readers are invited to submit "Symptoms" from their own experience for Mr. Slote to "diagnose."

symptom

A manufacturer is experiencing difficulty in meeting delivery schedules. *Production Planning* and the *Factory* both blame *Purchasing*. Investigation shows that *Sales* is clearing with *Production Planning* before making delivery commitments, and *Purchasing* is working in equally close coordination with *Production Planning* by adjusting for vendors' lead times, warning of impending delay in parts supplied by sub-contractors, and maintaining close vendor follow-up. The bottleneck is narrowed to delivery on two or three key parts holding up assemblies. These were ordered in adequate quantity based upon estimated usage, and far enough in advance as specified by *Production Planning*.

diagnosis

Here is a situation where several overlooked factors, each one perhaps relatively small, combined to produce a serious condition. *Production Planning* requisitioned quantities based upon their perpetual stock records, but unfortunately these records did not tally with the actual stocks on hand. Stock record figures were never verified by taking a few items each day, investigating discrepancies, and then adjusting the book record. Instead, actual counts and tallies were made only after discrepancies occurred in particular items. The complete tallying of book and physical inventories were always deferred until the taking of the overall periodic inventory.

An important factor to be remembered is that purchasing is generally a more sensitive and critical business

when finished parts are bought from sub-contractors rather than made from raw stock in the plant. *Purchasing*, when ordering quantities, allowed an overage based upon the usual estimated rough percentage of incoming inspection rejections recalled from past experience. Actually, the incoming rejection rates on the same part varied appreciably with each supplier of that part. And in this case the manufacturer depended upon parts which were supplied by a vendor with a history of excessive reject rates. The short range solution was obvious. *Purchasing* was promptly notified of the defective quantities so that replacements could be rushed—but delay was inevitable. A simple long range program for accurate evaluation and prediction of vendor performance was immediately

methods

installed to prevent a recurrence. This was accomplished in two steps.

First, *Incoming Material Inspection* was required to keep a separate history card on *each* vendor of a particular part. This card to include Part Number, Vendor's Name, Amount Received, Amount Defective and Percentage Defective. In addition, a portion of the card has grid lines for graphically representing vendor's performance in terms of percentage of defective parts. Compulsory use of these records was incorporated as part of the purchasing function. Second, giving the vendor technical assistance to help remedy rejects (which, incidentally, aids in holding down the cost of the part)—this includes engineering advice, statistical studies by *Quality Control* on vendors' process and machine capabilities, and sending a copy of the inspection history card to the vendor from time to time, to let him know how he is doing. Too often, *Purchasing* adopts the erroneous viewpoint that vendor relations and assistance are nobody else's business, and that close liaison need *not* exist between incoming inspection results, Q. C. recommendations, and the vendor.

Further analysis showed that drop-offs in quantities due to manufacturing rejections were covered from stock, but delayed writing and posting of rejection and scrap and salvage reports prevented *Purchasing* from replacing in time. Moreover, the high reject rates reported by *Quality Control* were not used as a guide in subsequent purchases of the same parts. *Manufacturing* had a share in the blame, for it was found that large accumulations existed of in-process parts and sub-units that would eventually be reworked or repaired, but were not listed as defective work. Thus, replacements could not be made for an unknown condition that existed. Also, there was inadequate control over and recording of in-process material transfers and substitutions on the floor. Again, no replacements were ordered.

And finally, no replenishments were ordered to cover two somewhat special cases: critical stock parts drawn by *Engineering* on requisitions, and customers' accommodation purchases of stock parts and sub-assemblies. m/m



Every busy
executive
should read
this...

...to feel like this!

Thousands of executives regard fatigue backache as something that "goes with a day's work." It needn't be! Not if that nagging backache is caused by poor seated posture, as so often is the case. If you want to feel your best, look your best (even at quitting time) — learn the secret of day-long comfort.



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DOMORE CHAIR COMPANY, INC., DEPT. 353, ELKHART, INDIANA
Without obligation, please send _____ free copies of the booklet, "FATIGUE BACKACHE."

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COMPANY _____ TITLE _____

ADDRESS _____

CITY, STATE _____

☐ Also have seating specialist arrange 10-day free trial of a custom-fitted Do/More chair in our office.



Your office girls want to feel good, too. We suggest that you also indicate a copy of "Fatigue Backache" for each of them on the coupon provided.

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(confidential, obsolete records, waste, newsprint, rolls, sheets, small pieces)



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... VALUABLE packing material ...
without noise, dust or litter.

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For Complete Information Ask for Circular #3

THE SHREDMASTER CORPORATION

Division of Self-Winding Clock Company

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(Circle 943 for more information)

The OFFICE VALET LOCKERETTE

—Combines the best features of
both lockers and coat racks.



Wraps are exposed to air and light. Employees do not face the weather in damp wraps that have been crumpled in dark lockers — do not eat soggy lunches, soaked by wet hats or gloves. Each person has his own

spaced coat hanger, ventilated hat shelf and 12" x 12" x 15" deep lock box for lunches, tools and personal effects.

Lockerettes save space too ... the No. 6-12 (2-column) accommodates 12 people in 6 ft; the No. 9-18 (illustrated) accommodates 18 in 9 feet.

Write for Bulletin No. OL-22



(Circle 931 for more information)

A plan for the business in need of working capital

THOUSANDS OF WELL MANAGED FIRMS ARE CONVERTING RECEIVABLES INTO READY CASH

To many businessmen, the idea of "discounting" their accounts receivable is somehow associated with the idea of imminent failure or with a shoestring operation. In recent decades, this prejudice has begun to disappear. While it is true that factoring or financing accounts receivable is a "last stand" for many an unsound business, it is also a legitimate avenue for healthy firms going through desirable and dynamic expansion.

Another prejudice that inhibits many businessmen is the idea that the sources for accounts receivable financing are of a questionable character. Historically speaking, there is some justification for the idea. As in every type of business there are factors operating on the fringe who extort unconscionable rates of interest. On the other hand, the well known factors and commercial financing companies—and more recently large commercial banks—can provide accounts receivable financing at a lower net cost than more "traditional" types of borrowing. When dealing with small and medium size companies, these legitimate sources may also provide collateral services that are extremely beneficial.

How to Finance Receivables

There are two general types of accounts receivable financing. The first, *factoring*, involves the outright sale of receivables by a factor who assumes all credit risks. With this method, the factor notifies his client's customers that their bills are payable to him, and he assumes the burden of collection.

The second method, *open accounts receivable financing*, does not relieve the client of his customers' obligations to pay. Rather, he assigns his receivables *with recourse* or puts them up as collateral. In this case the client has the option of making his own collections and his customers need not be notified of the transaction except in the states of Vermont, Mississippi, Louisiana and Tennessee.

Which ever method is used, it is obvious that the financial health of your customers will be more significant than your own. That does not mean, however, that a lender will not be interested in the condition of your business. He will—and therein lies one of the important benefits that accrue to the firm that finances its receivables. The advice provided by experts in the lending institution can be of inestimable help beyond its financing function.

Why Finance Receivables?

The value of accounts receivable financing will depend on how you intend to use the ready funds it produces. For example, if you use the money to discount your own bills, the net cost of the financing will usually be less than the amount of money the discounting saves. At the same time, you improve your trade credit. Yet another firm may find an additional benefit and saving in eliminating the need for maintaining a credit department of its own. The factor who buys your receivables outright assumes the collection burden. Collaterally, he provides you an inexpensive form of credit insur-

ance as well. In some firms, the savings and bookkeeping overhead alone justifies the transaction.

The Cost of Financing

The interest rate exacted will vary according to the source. Commercial banks customarily charge from 4 to 6% per year plus a nominal service charge. As will be pointed out later, this rate is usually based on an average of the daily balance on loan.

Commercial finance companies, instead of charging interest, call your payments "service charges." Costs will run from 1/50 to 1/25 of 1% per day of the total amount of receivables financed. In addition, a reserve is customarily retained as a collateral margin. Insurance on collectability is also frequently required.

Factors, who handle the great bulk of accounts receivable financing, demand a generally higher rate. The fact that they are often the most expensive source you can tap does not necessarily mean they should be the last avenue you take. Important benefits accrue to the firm that works through a factor. Not the least of these is the elimination of your own credit department and the responsibility for collectability.

The factor's charges are twofold. First, there is a percentage commission on the total amount of the receivables bought. This will range from 1/2 of 1% to 1 1/2%. The extent of the risk is the determining factor. In addition, the factor will charge 6% on monies you withdraw *before* your receivables are due. On the other hand, if you leave

methods

a credit balance, it will earn you 6% if the balance is not excessive.

Financing vs Traditional Loans

On the surface, accounts receivable financing sometimes appears to be more expensive than a normal bank loan. Actually, this comparison is unwarranted in light of the widely different types of service which the two different costs represent. But that's not the only consideration. Most bank loans are for a fixed term and you pay interest for the full amount for the full period. In financing receivables, however, you can arrange to pay interest only on the *daily balance outstanding*. In other words, you pay only for the money you use.

Conversely, to some businessmen a loan is preferable since it appears on the balance sheet as borrowed money and favorable tax advantages accrue.

When to Finance

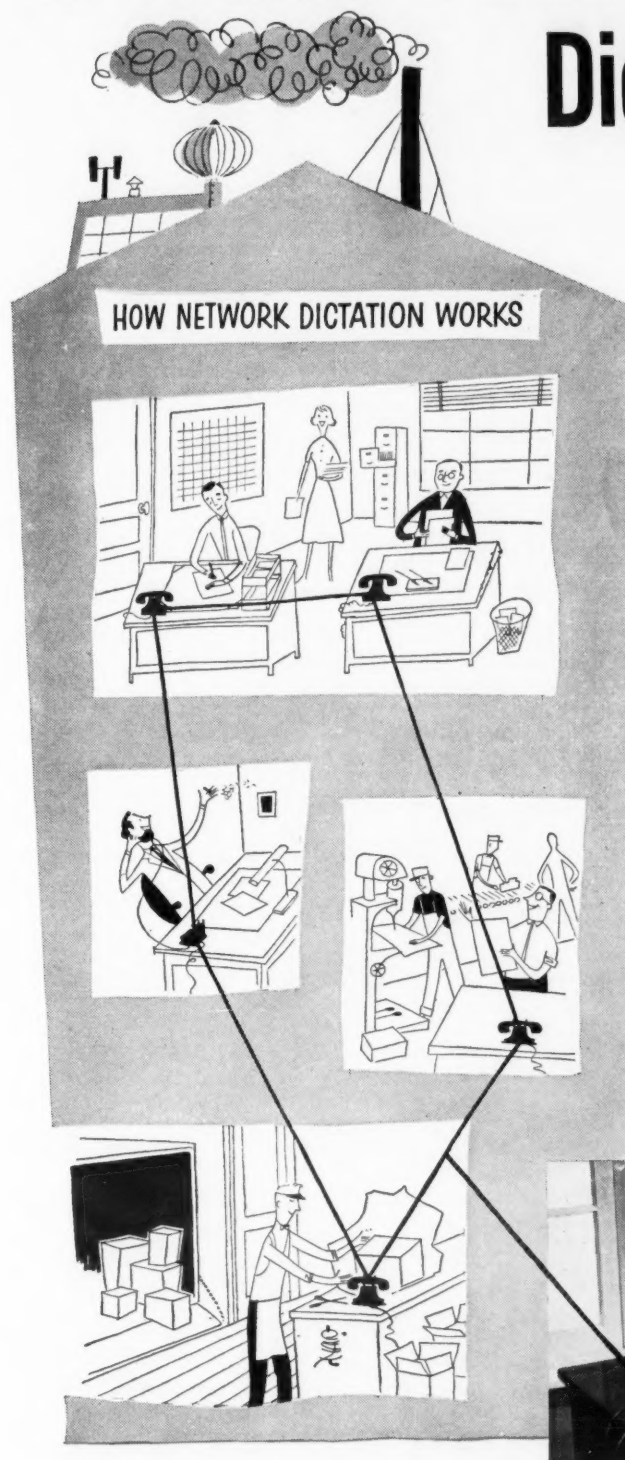
Here are a few examples, drawn from actual case histories, of firms who have wisely chosen accounts receivable financing instead of other channels for funds.

The XYZ Company was a well established manufacturer of plastic toys and novelties which they sold directly to chain and larger department stores. Its business had expanded rapidly in recent years, necessitating construction of additional plant facilities which, although well financed, resulted in the reduction of working capital at a time when funds were needed to handle the increased volume. The company formerly was able to borrow up to \$100,000 from its bank on an unsecured basis and it therefore asked the bank to permit an increase in the amount of its borrowing.

Because the company sold a proven line of products and because its customers represented good credit risks, the bank was able to set up a revolving line of credit secured by the company's accounts receivable. The amount was sufficient to take care of its daily requirements during its seasonal peaks. The loan had the effect of relieving a portion of the company's working capital which had been previously tied up in accounts receivable and it was con-

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Please send me, without any obligation, your booklet on the Dictaphone Telecord System.

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City & Zone _____ State _____

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sequently able to undertake a larger volume and continue to discount its own trade obligations. This discounting practically paid for the cost of receivable financing. During the past several years, the company has continued to add a little each year to its working capital position so that it can look forward to a resumption of unsecured borrowing some time in the foreseeable future.

Financing a New Company

Here's another case. A bank was asked to look at a recently formed concern which was organized by two young men with no previous business experience. The principals had the necessary creative talent that would enable them to develop a market for their particular merchandise, but their capital was somewhat limited. It was recognized, however, that the company would meet considerable competition from well established manufacturers, which usually indicates that they would have to sell to the lesser rated concerns with resultant higher credit risks. The company had no relationship with the bank they approached and consequently the bank suggested that they consult with a good finance company which might be able to entertain a request for accounts receivable financing.

Factoring Services

In another case, a company that was being factored by one of the old line textile factors wondered whether they would be in a position to obtain bank credit. In this case, it was found that the factor was furnishing invaluable service in connection with checking their credits and the company was therefore advised that while the credit risk would be acceptable to a bank, the bank would be unable to furnish them with the credit checking and collection services which the factor provided. The company continued to work with its factor. m/m



8

ways to combat absenteeism

HERE'S WHAT OTHER FIRMS ARE DOING TO HELP KEEP WORKERS ON THE JOB

There's no pat answer to the problem of absenteeism. For one thing, the *causes* vary too widely for anyone to come up with a cure-all. A man or woman will stay home because of a personal problem, illness, or to nurse a hangover. Some workers are afraid to be tardy; they would rather report that they are sick than explain why they are late.

Whatever the reasons for absenteeism, every management man knows its cost. A missing secretary can throw the office of a highly paid executive into a chaotic state. A man absent from a critical machine can reduce the production of a whole plant. It's worthwhile, therefore, to examine what other companies have done and are doing to alleviate the problem.

1. Select and Place Workers with Care

As part of its program to combat absenteeism, a Midwestern insurance company introduced an extensive personnel selection system. In addition to considering a candidate's aptitudes, they also determined whether his temperament and ambition suit the available job. In conjunction with the program, the company offered a \$5.00 bonus for each two weeks of perfect attendance. Their system of salary and position advances was also made



contingent upon attendance records. The company found that its all-out attack on absenteeism, with the emphasis on selection and placement, quickly reduced its attendance problem to minor proportions.

2. Introduce Competition

By preparing a monthly report on absenteeism and sending it to the supervisors of every department, a New England manufacturer has come up with an interesting incentive for increasing attendance.

The report is sent to the supervisors of every department, and each posts it in an accessible place. As the report gives both over-all and departmental attendance figures, the employee is able to compare his department's record with other departments, and with the figures for the entire company.

Since the plan began, the firm reports an attendant drop in absenteeism from all causes.

3. Provide Air-Conditioning

Surveys made during last summer's heat wave show that 61.8% of the offices in New York City had to close early one or more days during the summer. Few of these offices were completely air-conditioned: the majority had partial cooling or none at all.

Sending workers home one or two days out of a summer doesn't constitute an attendance problem, but when the practice is repeated it produces the same result—a drop in productivity.

One recently air-conditioned office reported a reduction in its rate of absenteeism during one two-week heat wave. Workers found the office more comfortable than home! The same firm reports a marked improvement over other years in its attendance records for all seasons.

4. Reward Attendance

If an employee feels that his job is important, he will worry about getting to work.

A good method for emphasizing job-importance to employees is to reward good attendance records. If the employee can be made to feel, "After all, if the company is willing to reward me for regular attendance, my job *must* be important" the battle is half won.

At a Midwestern wholesale firm, where cash bonuses were awarded to employees who were absent less than four hours every six months, 41% of the employees qualified for awards at the end of the first period. During the plan's second year of operation, the company's absentee rate fell from alarming heights to only 2.3 percent. Since the plan was inaugurated, the rate of absenteeism at this company has averaged 3.4 percent, considerably better than most companies' experience.

5. Broaden Training Programs

Realizing that modern production techniques have resulted in highly

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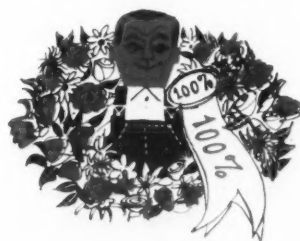
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City _____ Zone _____ State _____

(Circle 966 for more information)

specialized work, several firms have instituted broadened training programs. Workers are first selected for their jobs on the basis of their aptitudes and temperament, and then are given a training course concentrating on their specialty, but giving an over-all view of the firm's operation. In this way, workers come to realize that they are a part of a business, and they feel a greater responsibility toward their jobs.

Although no figures regarding this program are available, many firms and their employees feel that it is a highly satisfactory way of encouraging job interest and reducing absenteeism.



6. **Post Reminders**

Posting slogans at vantage points reminds the employee that his attendance plays a part in the success of the business. Thoughts contained in a slogan like:

*What you turn out depends on
how often you turn out.*

may seem too basic to bother with, but a Canadian manufacturer claims favorable employee reaction to the plan.

7. **Provide Facilities for Eating**

On-the-job eating facilities can be an important factor in modern business routine. Not only do cafeterias and coin-operated canteens reduce "coffee klatsch" time (see *Management METHODS, January, 1953*), but they have a positive effect on attendance records.

A nationally known chemical and pharmaceutical company opened a new plant and relied on local restaurants for eating facilities. Absenteeism was high from the outset.

A questionnaire, devised to aid in analyzing the problem, was submitted to employees. The lack of decent

methods

restaurants in the area near the plant was revealed in the course of the survey. A company cafeteria was installed, and within a few months, absenteeism was slashed 62 percent!



8. Analyze the Causes

Although much absenteeism may be attributed to lack of job interest, other factors are important.

The personnel manager of an Eastern firm noticed that his company employed two people who had accumulated 22 absences each in less than a year's time. Further examination revealed that in one case the absences were taken consecutively, and in the other, all 22 were taken directly before or after week-ends. One employee had undergone an operation and the other merely enjoyed long weekends. Following this discovery, the company revised its method of recording absences. In addition to showing *when* an employee is absent, the new personnel record gives a complete breakdown by department, shift, days absent and reason for absence. An investigation of an absence now reveals the true story.

Starting with its revamped recording system, the same company instituted a complete absentee control plan. A thorough analysis of each absence is first made, then screening and placement programs such as outlined above are incorporated into the personnel placement routine.

During the years 1945-1949, the absenteeism rate of this firm averaged between six percent and eight percent. During a period following the inauguration of this program, the rate fell to between two and three percent. The company found, however, that pressure must be continuously applied to keep absenteeism at a minimum. m/m

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open shelf vertical filing saves room and money

GUARDIAN LIFE INSURANCE COMPANY REPORTS SUCCESS WITH A NEW APPROACH TO STORING RECORDS

by August Zierold

Administrative Assistant, Guardian Life Insurance Company of America

Because of the permanent nature of insurance files, the volume of records we are forced to maintain grew at an alarming annual rate. As our investment in storage space and equipment increased, we decided to take a fresh look at ways and means of reducing this overhead.

In considering open-shelf vertical filing, which offered considerable dollar savings, we were at first apprehensive on two points: would our records be easily accessible, and would dust and

dirt be a major handicap. Thorough investigation convinced us that filing and finding speed would not be compromised. As far as dirt was concerned, we were so impressed with the potential for time, space and money savings that we took a calculated risk.

I would like to point out right away that, based on our experience, dirt and dust is not a problem. We devised a special vacuum cleaning device which keeps dust from accumulating on folders. In spite of the heavy concentration of dirt in New York air, maintenance is no problem. I might add that with air-conditioning the problem would be negligible.

Steel Shelves are Used

We have installed open-shelf files in both our 6th floor record rooms, where files and folders are stored, and in our 11th floor to accommodate legal papers, mortgages, mortgage files, and other folders. Our stacks are slightly over 8 feet high with a minimum file space between stacks of 34 inches. The shelves themselves are 35 inches long and 9 inches deep. Our folders are 12 inches wide, providing a 3-inch overlap. This overlap makes it easy for file clerks to finger their way through the folders and provides adequate space for a printed index.

Each shelf has 6 steel dividers to prevent folders from becoming too tightly packed. Between the 3rd and 4th

shelves is a special table-like shelf that can be rolled out for writing and checking purposes. To reach the 8th, or top shelf, attendants stand on a 2-step metal stool whose casters become stationary under the application of weight.

How the Savings Stack Up

Our cost for this entire initial installation was \$9,000. Conventional files with the same lineal measure would have cost about \$25,000. Thus, the saving here is about \$16,000. Later on, when we added more equipment, we saved another \$500. We estimate we have gained 42% in filing space.

We find we need fewer file clerks than we did before. Thanks to numerical indexing, every folder is easily visible in its place on the shelf. Since no drawers are involved, folders are exceptionally easy to replace. Misfiling has been virtually eliminated. Our filing clerks prefer the compact arrangement and complain less of fatigue.

Ease of expansion is of prime importance to us and we have found the new system to be extremely flexible. Whole sections of folders can be removed bodily from one shelf and conveniently slid onto another in a fraction of the time required to rearrange records in conventional files.

For more information, Circle number 915 on the Reader Service Card.



thought starters

PAYROLL

thought starter

Handling payroll at locations remote from home office

\$25
IDEA

from L. B. Simon, Supervisor
Forms Control & Office Standards
Standard Brands Inc., N. Y.

Standard Brands Incorporated, manufacturers and distributors of food products, has the problem of payroll writing at its various remote plants and sales offices. At locations with a large number of employees, the payroll is prepared on bookkeeping machines, but small plants and seasonal operations present some rather complex problems. At these locations, bookkeeping machines and skilled office personnel are usually not available.

The form (see cut), which we have had prepared by a local printer, consists of a payroll register sheet with a vertically perforated stub at the left. A sheet of one-time carbon paper is glued to this stub and covers the payroll register to include the "Net Pay" column. The checks, with a left-side perforated stub, are glued in shingled fashion to the payroll register and spaced so that the top writing line of the check coincides with a line of the payroll register. The left-side section of the check may be spot carbonized on the reverse side for the inclusion of an earnings record at such locations

where the earnings record is maintained at the point of writing the check. In our particular operations, this is not required, as the payroll register is submitted to a central office where the earnings records are posted and all tax reports are prepared.

The check and payroll register are written simultaneously from a time card using a ball-point pen (if earnings record is posted, it is inserted under left side of check). As each check is written, it is snapped out of the stub, leaving the top of the next check visible and in position for the next writing. When the entire page of checks is written, the stub remaining on the register sheet is removed, the payroll register is totalled and cross checked.

The construction of the form set consists of 25 checks shingled to a payroll register sheet, and 10 such sheets are stapled at the top to form a 250 check pad. In the back of the pad is a reserve set of payroll register sheets which may be utilized when a full sheet of checks is not required for a pay period. For example, the top 15 checks may be used, completing the current week's payroll, and a new payroll register sheet would be required the following week, using the remaining 10 checks.



PAYROLL REGISTER										DATE PAID		EMPLOYEE'S NAME		NET PAY		CHECK NO.																															
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<p>YOUR COMPANY NAME</p> <p>EMPLOYEE'S EARNINGS STATEMENT</p> <p>From this statement, it is a record of your earnings, and tax deductions as reported to Federal and State Government and other deduction authorities.</p> <p>Check this statement and return promptly about the payroll.</p>										<p>NO 3776</p> <p>CITY NATIONAL BANK & TRUST COMPANY</p> <p>100 N. 3rd St. KANSAS CITY, MO.</p>		<p>YOUR COMPANY NAME</p>		<p>100</p>																																	

march 1953

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One-time carbon forms are expensive at best. Take this actual case history from our files: An Insurance Company had been using a 6-part, 8½ x 11 one-time carbon form for five years . . . 120,000 of them every year.

The average cost of the one-time carbon paper for just 1,000 of those forms was.....\$14.70

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Multiply that by the 120,000 forms used each year, and you find that the Insurance Company had been tearing up \$1,596 every year!†

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(Circle 940 for more information)

METHODS

thought starter

Central dictating system upped from 8 to 16 stations

\$25
IDEA

from D. W. Gregory, Office Manager
General Retail Corporation
Nashville 3, Tennessee

Two years ago we put in a central dictating system consisting of one master transcriber and eight stations. This system worked well and resulted in a considerable saving against individual machines for average volume dictators.

In a recent rearrangement of our office, we found this same equipment could cover sixteen dictators. This was accomplished by placing each microphone station on a ten contact male and female Jones plug and socket. The party line problem was overcome by adding junction boxes at the stations and running ten conductor cable from one desk junction box to another desk junction and thence to another female Jones socket.

This system has given us the flexibility of moving stations from one desk to another when needed. At present,

we are still using only one transcriber for sixteen dictators with little or no collision factor. If an overload arises, this can be overcome by adding another transcriber with switches at each station to allow two dictators to dictate at the same time.

This system was installed at approximately \$1675.00 including the cost of equipment. To cover the same sixteen dictators with individual machines would cost \$5700.00.

For more information, Circle number 910 on the Reader Service Card.

SALES

thought *starter*

Visual presentations improved with low-cost "flannel board"

When the Weirton Steel Company Division of the National Steel Corporation decided to conduct a regular series of employee education programs, they looked for a visual device to liven up the talks. The result was a "flannel" presentation board which the speaker could handle easily.

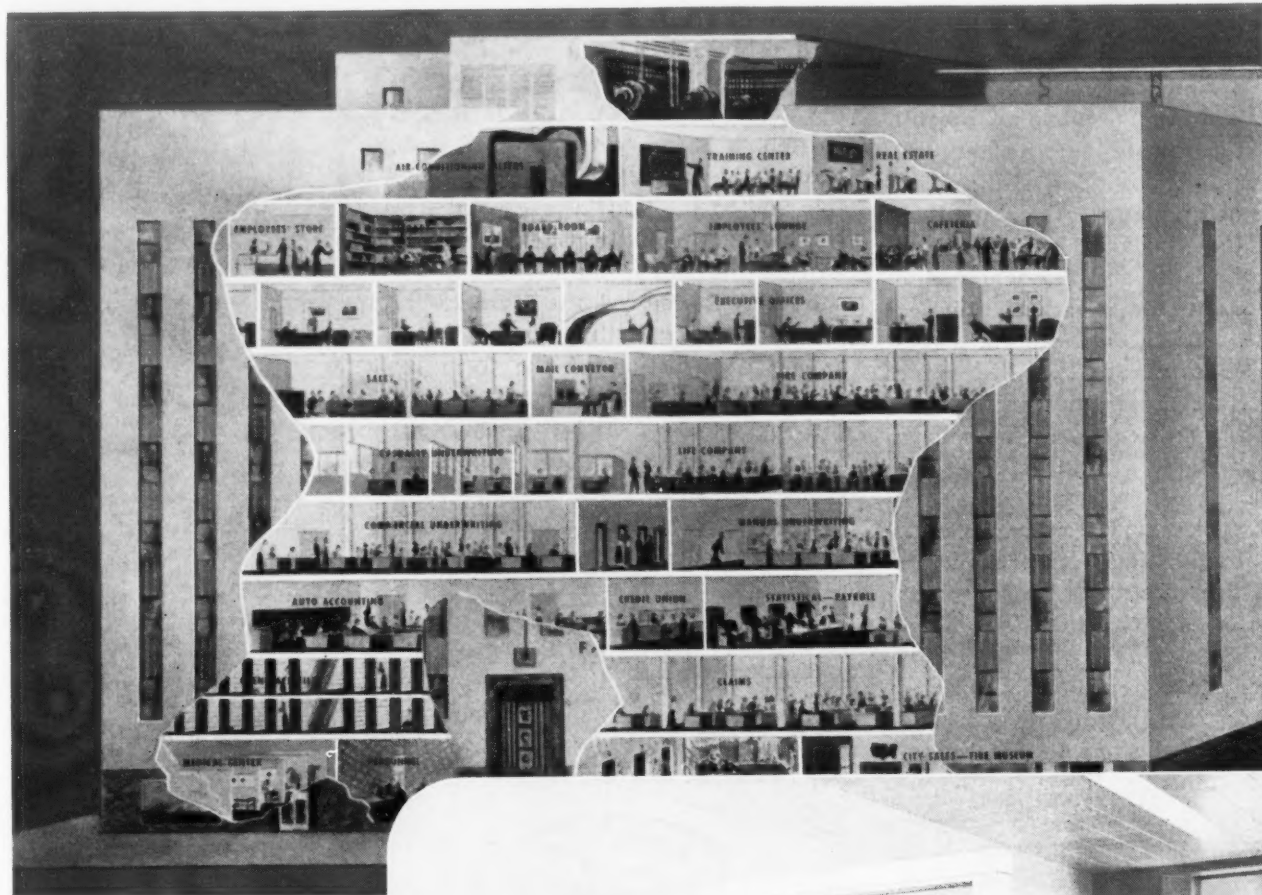
Aimed at telling employees the free enterprise story, the keynote of each meeting is a visual presentation of the points which are up for discussion. The speaker prepares in advance a series of small cards and symbols which can be read from any position in the audience. Each of these cards is backed by a fuzzy gripping material. When the card or symbol is placed against the large flannel-covered presentation board, it adheres as though held by magnetic attraction. The cards can be moved, removed, or placed in any position on the board with complete ease—yet the attraction between the flannel and the material backing the card allows no unintentional movement.

(next page, please)



FARM BUREAU INSURANCE COMPANIES

Insure the efficiency

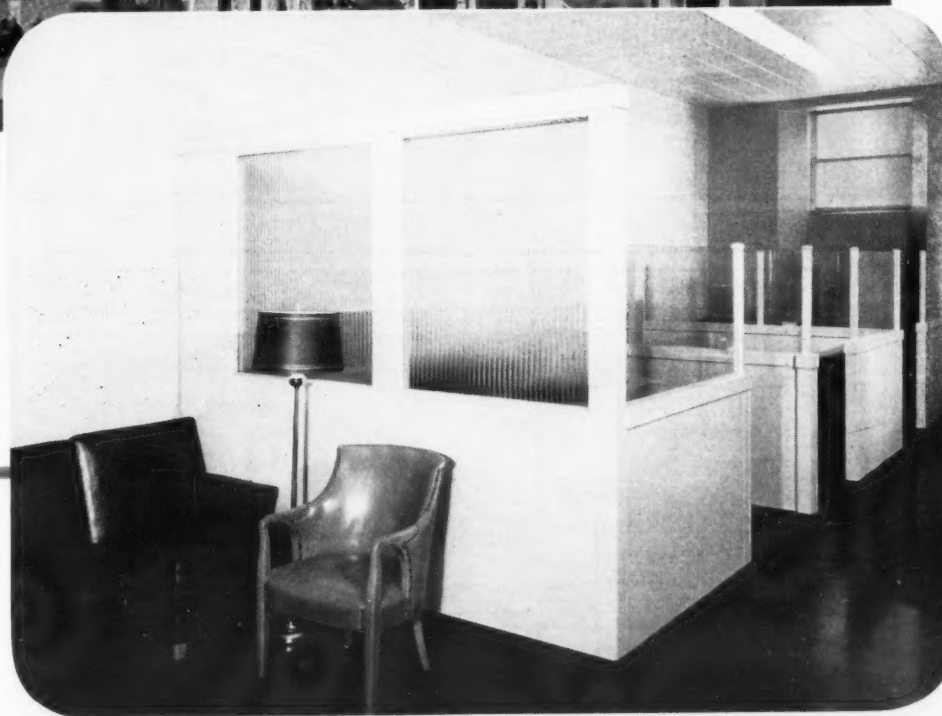


Paramount objective of this entire layout: to make sure that the Companies keep on serving policy-holders with highest possible efficiency.

Farm Bureau Insurance Companies Building
Columbus, Ohio

Architects: Benham, Richards & Armstrong
Builders: Haig M. Boyajohn & Associates

Here, Mills ceiling-high walls, glazed cornice-high partitions and glazed railings form a group of attractive, dignified, semi-private offices. There is no waste when Mills Walls are rearranged. All parts may be used over and over again.



(Circle 957 for more information)

of their office space with

MILLS MOVABLE WALLS

●The Farm Bureau Insurance Companies use Space Control to make sure that their office space will stay efficient even though their space requirements are bound to change radically with continued growth and progress. They keep their space *adaptable* to changing needs with Mills Movable Metal Walls. Mills Movable Walls give you *Space Control*—enable you to rearrange your layouts readily whenever changes in needs occur. They are distinctively modern

and dignified, incombustible, permanent in function and structural stability. They require no maintenance except occasional washing to keep them looking new and attractive. Yet they can be moved quickly, easily and at very low cost—sometimes in a matter of hours, overnight or during a week end—without interrupting normal business activities.

THE MILLS CO., 984 WAYSIDE RD., Cleveland 10, Ohio



In this layout effective use is made of Mills glazed railings in combination with glazed cornice-high office partitions. Wiring for light, phone and air conditioning controls is easily installed in raceways in base, cornice and panel connections.

MILLS *Movable* METAL WALLS



(Circle 957 for more information)



The new Mills Catalog No. 53 is a practical 48-page workbook on Space Control. It is fully illustrated with typical installations and contains complete descriptions, detail drawings and specifications. We'll gladly send you a copy on request.

The speaker tells his story "piece by piece" with the result that the audience never knows what is coming next, as it might if large pre-painted displays were used. The obvious advantage of such a presentation lies in the fact that the speaker can pace his presentation with his audience's reaction.

According to Allen K. Heydrick, Director of Education and Training for Weirton Steel, the measurable results of the meetings "have demonstrated beyond a shadow of a doubt that we are getting our story across. Not only that, we are answering some very real questions about the way in which the American business system operates." From the standpoint of the visual presentation method which he is currently using, Mr. Heydrick says, "I'm not sure that we've even scratched the surface yet of the potential uses of this media. For example, we have even used the flannel board as a score board in our Community Chest Campaign."

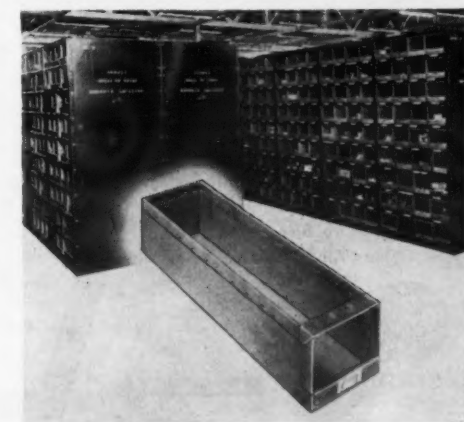
For free literature and prices, Circle number 912 on the Reader Service Card.

PRODUCTION

thought *starter*

New "bin-box" idea saves inventory time and money

New bin-boxes made of chemically hardened corrugated board represent an excellent example of materials handling ingenuity. Designed by an engineer in charge of a huge automotive parts depot, the containers save the cost of bin dividers and have a "riser" front to greatly increase bin capacity. Now, instead of scooping out the contents of the bin at inventory time, the entire box is easily pulled out and weighed. Each stored part having been





You Never Lose Your Place

with "Easier to Use"

SoundScriber®

DICTATING EQUIPMENT



Finding your place after scanning is as simple as using a bookmark with SoundScriber's exclusive independent listening and recording — helps reduce operating motions by 50%, too.

Listen as far back as you wish with your playback arm. You can't lose your place because your recording arm stays put . . . you resume dictating wherever you left off. Or for short review, you hear your last few words right from your 'mike', without touching the machine. For your secretary, on-the-disc "Television Indexing" does away with pesky paper strips forever.

Learn what this versatile, all-purpose dictating system can do for you. Mail coupon today!

Only SoundScriber Offers You:

1. Automatic On-the-Disc Indexing.
2. Two Arm Flexibility.
3. Mail-Chute Size Discs.
4. Lightest All-Purpose Machine.

33 1/3 only dictation disc useable on long playing phonographs.
r p m

SEND TODAY

SoundScriber Corp., Dept. MM-3
New Haven 4, Conn.

Send sample disc and literature.

Name.....

Address.....

(Circle 942 for more information)

given a multiple and with tare weight of the bin boxes constant, the tremendous saving in inventory time and effort is evident. In the installation, the complete cost was paid for out of labor savings on the first inventory.

Another advantage occurs when plant departments are moved to new locations—for the rigidity, dimensions and handling ease of the new bin-boxes permit cross stacking for quick transfer by pallet. One executive compares their versatility to a loose-leaf book, saying, "They solve the difficulty of placing new or reactivated items in stock."

The bin-boxes for 36" shelving shown (see cut) are also now produced for 24" deep shelves.

For more information, Circle number 900 on the Reader Service Card.

PURCHASING *thought starter*

Faster quotations result from clever form for vendors

\$25
IDEA

from R. E. Saye, Purchasing Agent
Mississippi State College
State College, Mississippi

New "Request for Quotation" forms are being used by Mississippi State College with excellent results.

The new forms are mailed in duplicate to vendors. They are printed on substance nine paper and as many as 12 clear copies can be made in one typing on electric typewriters.

Vendors fill in with pen, pencil, or typewriter, the price, terms, etc., and sign the one copy of the form that they return.

The signed copy can be folded in the usual way and the printed return address will show through the window of a standard window envelope. This greatly increases the chances of getting the quotation returned to the correct address.

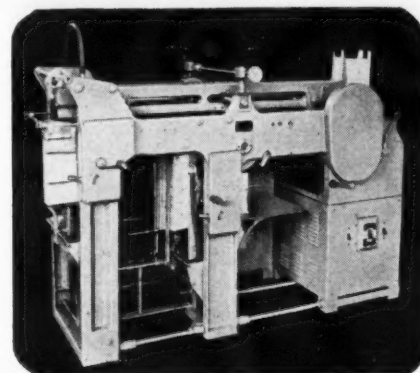
Names and addresses of vendors are not necessary on the forms. The vendors list is on Addressograph plates which are used for addressing the envelopes to mail out the requests.

All requests for the same items are numbered with the same number. The number assigned is the same as the number of the Purchase Requisition on which purchase of the items was re-

RECORD UPON RECORD PROVES

Scriptomatic

ADDRESSING SYSTEM



● Here are just a few of the case histories of successful Scriptomatic installations:

U.S. NAVY

Scriptomatic proved in one district, leading to ten additional installations, three on West Coast, five on East Coast, one in Mid West, one in South. Used for addressing communications to Naval Reserve personnel. Punch cards used for masters permit complete selectivity by name, grade, etc.

PUBLISHER

Scriptomatic combines two separate records for each salesman on one address master. Eliminates expense and storage problem of thousands of zinc address plates. Handles twice as fast as previous addressing system.

MAIL ORDER

Scriptomatic addresses 15 million mailings a year. Saves the work of 10 people. Masters are also used as customer record cards.

FINANCE COMPANY

Scriptomatic system eliminates expense and trouble of employing 75 to 80 outside part-time typists. Index card size master is used to register in window envelopes, on letters and booklets.

REPORTING SERVICE

Using continuous form master card (pin fed) and electric typewriters, 25,000 masters are created daily. Scriptomatic system produces millions of 3 x 5 cards annually for commercial reporting service. Scriptomatic eliminated 3 embossing machines. Saved over \$28 per thousand masters and \$11,000 annual labor costs—despite an increase in business volume of 31%.

Other case records may apply more closely to your problems. Write or phone us today . . . It might start you toward substantial savings for years to come.

Scriptomatic

SCRIPTOMATIC, INC.
300-316 N. 11TH STREET, PHILA. 7, PA.

(Circle 944 for more information)

methods

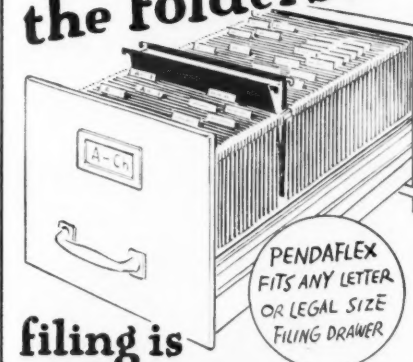


**NEW, MARVELOUS COPYHOLDER...
ENTIRELY DIFFERENT!**

Amazing copyholder - - - the MA-CO Liner - - - puts copying and transcription work in entirely different class - - - with new ease and accuracy - - - perfect for filing, too! Easy fingertip control - with the Magic-Magnet liner bar - it floats up or down paper. Adjustable for YOUR eye-angle, eye-distance. It's NEW! It's almost MAGIC! See how easily it works at stationers, or write:

THE PETTERSEN MFG. CO., INC.
631 Milpas, Santa Barbara, Calif.
(Circle 949 for more information)

**Revolutionary
change in filing -
HANG
the folders!**



filing is
50% faster with
Oxford PENDAFLEX®
HANGING FOLDERS

Send for free
CATALOG Oxford Filing Supply Co., Inc.
89 Clinton Road, Garden City, N. Y.

NAME _____
ADDRESS _____
CITY & STATE _____

(Circle 951 for more information)
march 1953

REQUEST FOR QUOTATION
MISSOURY STATE COLLEGE
MISSOURY AGRICULTURAL EXTENSION SERVICE
MISSOURY AGRICULTURAL EXPERIMENT STATION
JAMES A. H.

**THIS IS NOT
AN ORDER**

We are considering the purchase of the items listed below. Please quote on these items using one copy of this form and return one copy for each item.

Please indicate quantities if you do not quote on the items as they are listed. One hundred units and complete specifications of materials. Send descriptive literature where possible. Do not include item name from Federal Supply Table.

R. E. SAYE, Purchasing Agent
Request for Quotation No. **88-281**
P. O. BOX 207
STATE COLLEGE, MISSOURI

QUOTED BY
April 1, 1953

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
500	Beams Mimeograph Paper, White, 8 1/2" x 11", Substance 16, No. 1.		

AGREEMENT CAN BE MADE TO: THE PROPERTY (METHOD OF PAYMENT): FROM (TERMS OF PAYMENT):

FILE DATED FROM: DATE: TIME: P. M. S.

NAME OF FIRM: NAME: PHONE NUMBER: OFFICE ADDRESS: CITY AND STATE: DATE:

Replies: Bureau Office, 8880; Field Office, 8880; Central Freight Office and Telegraph Office, 8880; Missouri, 8880; Tennessee, 8880; Kentucky, 8880; Louisiana, 8880.

quested. This helps when telephone calls are received, letters are written, and requests are returned.

METHODS *thought starter*

**How to eliminate typing
when you need extra copies**

A Federal agency with field offices throughout the world received an original and a carbon copy of important reports which, because of their urgency, had to be circulated immediately to a number of officials throughout the agency. The original copies went at once to the head of the agency. The carbon copies were retained in the mail room, where a pool of typists prepared extra copies of each report.

Field offices were instructed to prepare an original copy and a fluid duplicating master instead of the original-and-carbon. When the report was received in the central office the original copy was sent directly to the administrator, and copies for other staff members were run off on the duplicating machine. The field typists could prepare the fluid duplicating master with little extra effort, since they inserted it, together with a special carbon, in the typewriter behind the original copy. Carbon copies for field office retention could be typed at the same time by inserting the carbons behind the fluid duplicating master.

Wherever paper work requires more than one legible copy, a Colitho Business System can be used to speed the operation, eliminate transcription errors, and cut clerical costs. Colitho paper offset duplicating plates, plain or pre-printed, can be incorporated in single, multiple part, flat pack or roll forms. Colitho Business Systems provide for variables and blackouts, deletions or additions. Partial information can be added at any time. All business paper work lends itself to simplification through a Colitho System.*

Regardless of the kind of business you are in, Colitho Systems offer time and money savings in purchasing, manufacturing, distributing, selling, billing and accounting. For more information, mail the coupon attached to your business letterhead.

*Where spirit duplicating equipment is used the same results can be obtained with a Columbia Ready-Master System

Colitho Division

COLUMBIA RIBBON & CARBON MFG CO., INC.

Colitho

**OFFSET DUPLICATING
PLATES AND SUPPLIES**

Colitho Division, COLUMBIA RIBBON & CARBON MFG CO., INC.
113 Herb Hill Rd., Glen Cove, New York

Please send information about Colitho and Ready-Master Business Systems
Our duplicating equipment is Offset ☐ Spirit ☐

Name _____
Company _____
Address _____
City _____ Zone _____ State _____

(Circle 970 for more information)



Save TIME and MONEY with **Copifixt** CARBON COPY SETS Single • Double • Multiple



- Efficiency
 - Economy
 - Convenience
- "Snap-out"
carbon copies

Most companies recognize the annoyance created by the handling of messy loose carbons . . . However, few realize that it is an item of considerable expense too.

With COPIFIXT you have no such problems as your Steno merely places your letterhead on a COPIFIXT form and inserts in her typewriter . . . After typing, the original is separated from the COPIFIXT at the same time the first sheet under the carbon is SNAPPED-OUT . . . COPIFIXT is then ready for four more letters.

COPIFIXT consists of one sheet of specially designed carbon affixed to five easily detached sheets of Yellow or White Bond paper. COPIFIXT sets are also available for making two or three copies of each letter.

COPIFIXT is clean . . . Steno never touches face of carbon.

Dealer Inquiries Invited.

WRITE FOR FREE BOX
OF COPIFIXT TODAY.
CLIP THIS AD TO
YOUR LETTERHEAD
AND MAIL TO—



NATIONAL LITHO FORMS CO.
18423 EUCLID AVE. • CLEVELAND 12, OHIO

Designers and Manufacturers of Carbon-interleaved Business Forms
(Circle 953 for more information)

IF YOU PRINT PARTS LISTS, PRICE BOOKS, DIRECTORIES
HERE'S A METHOD TO SAVE YOU TIME AND MONEY

Always ready to

Editor's Note: Any businessman who uses long lists which must be revised and reprinted frequently knows that typesetting, proofreading and corrections are a major factor in his costs. The method described in this article successfully bridges this obstacle. Moreover, while it saves money, it is equally successful in speeding the production of lists after they have been "closed" for printing.

Let's take the case of a wholesaler who provides his customers and salesmen with a detailed listing of the parts he stocks, giving their catalog numbers and prices. Additions and deletions in the list occur almost every day. Price changes, too, are frequent.

One way to keep ahead of these changes is to send out frequent notices of additions and alterations. While the businessman can expect his own salesmen to observe these notices he knows that it is a remarkable customer indeed, who takes heed of them. However politely he may explain the reason for a price change or an "out of stock" when an order comes in, company good will is bound to be affected.

One way to get around the problem is to publish the list more frequently. Using conventional methods, however, the cost of such an operation is extremely high — usually *prohibitively* high. At the same time, because of the time lag involved in conventional printing methods, a new catalog is often partially obsolete before it is even off the press. Add to this the frequent typographical errors occasioned by a "rush job," and the businessman finds himself in an embarrassing spot.

The Old Method: Its Weaknesses

To get to the root of the problem, let's examine what happens when the

wholesaler mentioned above decides to bring out a new catalog. First, the new copy must be typed up. Then it must be proofread, corrected, and proofed again. The corrected copy is then sent to the printer for typesetting. After it is set in type it is proofread again and corrections are made. The corrections go back to the type-setter and must again be proofread before the copy is okayed. The job is now ready

to print. Unfortunately, weeks may be lost in the process.

Once the job is printed, the businessman may direct his printer to keep his type "standing" for the next reprint. For this service he pays a storage charge since the printer is tying up type metal and must use space to store it. If the changes are considerable in the next printing, the savings that accrue from keeping type standing are quickly dis-

HOW FLEXOPRINT WORKS

1



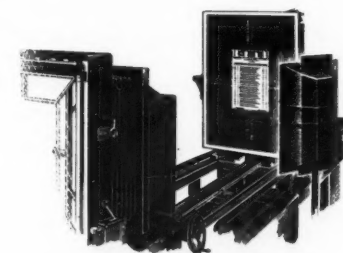
Instead of setting metal type from which to print your listing, a separate card is used for each item. This card is typed in your own office by your own typist. It is proofread only once.

3



Panels are stored in special cabinets next to the typist. Changes are made as they occur. The listings are always up-to-date and ready to go to press.

4



Printing is done by inexpensive photolithography (photo offset). Your printer makes an offset plate by photographing a whole panel.

methods

go to press

sipated by the mechanical charges for making the changes.

The New Method: Its Savings

With Flexoprint, a radical approach is taken to the problem. In the first place, type-setting is completely eliminated since all copy is prepared in the businessman's office (see cuts). At the same time, letterpress printing gives way to photolithography (offset). This

means an immediate saving in printing costs. More important, it means that copy is proofread *just once*, when typed, because the printer will produce his printing plates by photography.

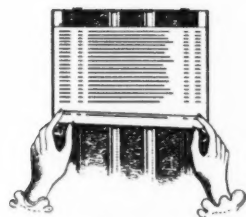
In spite of the dollar savings, the most significant advance to many businessmen will be the speed with which they are able to obtain a final product once the list is closed out. The final job can be produced in days, instead of weeks, because it is "always ready to go to press."

Who Can Use Flexoprint

The inherent advantages of the system are best realized when long lists are involved. While illustrations may be used—either line cuts or halftones—it would be a mistake to try to apply the method to the production of such items as advertising folders, sales presentations, or heavily illustrated consumer catalogs.

A good example of the tremendous savings when the method is *properly applied* can be found in the following case history. A publishing house had a list of some 100,000 names that had formerly been printed by letterpress. The printer had kept the publisher's copy set in type and corrections were made to this standing type each time the job was reprinted. The listing was printed quarterly and averaged 12,000 changes per issue. The publisher changed to Flexoprint.

Using one typist and one clerk he now makes all changes and does all the proofreading in his own office. He saves in excess of \$15,000 per year in typesetting costs alone. His publication time for each issue has been cut from eight weeks to two, and his overall costs have been cut in half! m/m



As the cards are typed they are attached to a panel. The "ears" on the card are the fastening device. Cards may be slid up and down, permitting you to slip new ones in between in their proper place.



The finished product looks exactly like the panel. No intermediate proof-reading is needed because the camera records what it "sees". Time and money are saved.

Stapl-a-matic®

A NECESSITY IN MODERN BUSINESS—

by
Staplex
THE
AUTOMATIC
ELECTRIC
STAPLER



● Here at last is real speed and efficiency in stapling! No more lost hours "banging away" at old fashioned staplers—a costly, tiresome operation.

Business of all types has proved that Stapl-a-matic cuts costs up to 70% or more in every department where stapling is required.

The fool-proof, instantaneous action leaves both hands free for work—no levers or foot pedals—no motor to turn on or off—or to wear out. Stapl-a-matic staples as fast as work is fed to it. Reloads in five seconds... no parts to remove.

THE STAPLEX CO.

70-78 Jay St., Brooklyn 1, N.Y.

☐ Please arrange a free demonstration of the Stapl-a-matic in my office without obligation on my part.

☐ Please send me information on Stapl-a-matic.

Name _____ Title _____

Company _____ Address _____

City _____ Zone _____ State _____

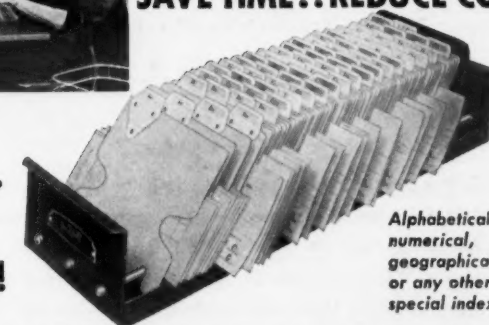
THE STAPLEX COMPANY

(Circle 938 for more information)



LeFebure VERTICAL SORTERS SAVE TIME..REDUCE COST

FASTER SORTING...
in perfect order
with less handling!



Alphabetical,
numerical,
geographical
or any other
special indexing

LeFebure vertical sorters are tailored to fit EACH job. Saves space, saves time, easy to learn, easy to operate and economically priced. Let a LeFebure trained representative study your sorting job and offer a sound, workable solution to your sorting problem. No obligation of course, just outline your problem when writing us.

FOR FURTHER INFORMATION—WRITE FOR FOLDER 808

LeFebure CORPORATION
CEDAR RAPIDS, IOWA
Most complete sorting line available. Easy rolling stands also available.



(Circle 959 for more information)



No Walking



No Stooping



No Squatting

with ROL-DEX* by Watson!

established 1887



ROL-DEX installation in the office of the Ohio Fuel Gas Company, Toledo, Ohio

**Increase Production Per Worker
25 to 60%**

Cut clerical help, payroll time and expensive clerical turnover with ROL-DEX by Watson, the new, economical method of housing records. Records roll to the seated operator quickly and easily. ROL-DEX needs no motor; requires no maintenance! Units are custom built for both large and small quantities of records. Investigate ROL-DEX now.

ROL-DEX pays for itself
in direct savings to you.

* Pat. and Pats. Pending

**Watson also builds a complete line of filing cabinets
and courthouse, bank and hospital equipment.**

(Circle 945 for more information)



WATSON MANUFACTURING CO., Inc.
Rol-Dex Division, Dept. M-5
Jamestown, New York

Please send me information about ROL-DEX rolling units.

Company _____
Name _____ Title _____
Street _____ Zone _____
City _____ State _____



**Your present employees will
help you recruit new workers**

Today's tight labor market is producing some unusual and effective recruiting methods by America's industry. Like many companies who are seeking both skilled and unskilled help, the Victor Adding Machine Company of Chicago has developed a method that is paying off well in hiring new employees.

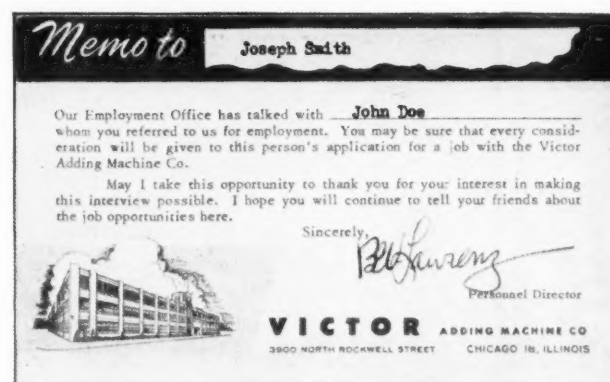
On a large bulletin board at the entrance of the company cafeteria, where more than 70% of the employees eat lunch, there is a section set aside to list job openings. Headlined "Help Wanted at Victor," this section is devoted to posting the job opportunities that have been advertised in neighborhood and metropolitan newspapers.

Jobs are listed under three different

headings—"factory," "office," or "technical and skilled." The actual ads are cut out of the newspaper, mounted on colorful cardboard and stapled to the bulletin board.

A sign, painted on yellow cardboard, reads: "Victor is growing and has openings right now for good workers. Is there a job here that a friend or relative can fill? Tell them to come in or call now for a personal interview."

The results, according to B. W. Lawrenz, Personnel Director, have been "beyond our expectations." The overall rate of hiring applicants through normal channels averages about one out of eight interviewed. From the bulletin board referrals, Victor is hiring one out of three interviewed. (next page)



One of these "thank you" cards goes to each employee who refers a job candidate. Thus, Victor covers all bases, maintains interest in the plan, builds employee good will.

methods

In an average month, one out of ten persons interviewed for employment is referred by a Victor employee. "This means, then," Lawrenz pointed out, "that about 20% of the people that we hire have been referred by our own employees."

This "bulletin board" hiring program has been in effect about six months. "It, of course, brought a sizable number of applicants in the first couple of months," Lawrenz said, "and, even though it has tapered off some, we still consider it our best source for new employees."

Employees Personally Thanked

A special "thank you" postal card was printed to mail to employees who refer applicants who came in for an interview. It is personally filled in with the name of the employee and the person he referred and states that the individual is being considered for employment. And, over the personal signature of Lawrenz, he thanks the employee for his interest and asks that he "continue to tell your friends of job opportunities at Victor."

When the applicant is hired, the employee is called to the Personnel Department, where Lawrenz personally thanks him for his help and cooperation in this program. The only thing given the employee is a guest check for a free lunch in the company cafeteria.

"We realize that we would have many more referrals if we offered a prize or a bonus," Lawrenz said, "but our first concern is getting good people rather than just a lot of applicants."

While most of the hiring has been for precision work on defense contracts, Lawrenz points out that the hiring is selective for another reason. Future products and plans of the company call for expansion of the production and assembly lines. Many of those hired for defense work will be converted to regular company work when the defense contracts are completed.

The record of turnover among the referred employees is being closely watched by Victor. While it is still too early to draw firm conclusions, early turnover of these new employees is appreciably less than average. m/m



How to get more out of meetings

Here are two ways modern *sound-writing* will help make your business conferences short, to-the-point, and productive.

First comes the "meeting of minds" before the meeting. Through your Gray Audograph you speak with each participant in advance — stating the problem, filling in the background, and listing the data needed. Each man comes to the meeting prepared with well-considered ideas. With these pre-

sented, the meeting can proceed to its *real* purpose — to produce agreement on a final decision.

Secondly, Audograph makes an accurate, inexpensive recording of the meeting itself, on 20-, 30- or 60-minute plastic discs. *You have a permanent record of understandings, decisions and assigned responsibilities, to insure proper follow-up by all concerned.* The result is an *organized* conference that produces *results*.

But conference recording is only one example of Audograph's complete versatility. You'll use it in the office, at home, on trips . . . to record dictation, telephone calls, interviews . . . and above all to *talk* your paperwork away throughout the day.

A demonstration will convince you that the low-cost, easy-to-use Audograph is a *necessary* tool for today's executive workload.

Gray AUDOGRAPH

The world's most versatile dictation instrument

AUDOGRAPH® sales and service in 180 U. S. cities. See your Classified Telephone Directory under "Dictating Machines." Canada: Northern Electric Co., Ltd. Abroad: Westrex Corp. (Western Electric Co. export affiliate) in 35 countries. Audograph is made by the Gray Manufacturing Company — established 1891 — originators of the Telephone Pay Station. [®]TRADE MARK REG. U.S. PAT. OFF.

Send coupon for the new "How To" booklet!

The Gray Manufacturing Company
Hartford 1, Connecticut

Please send me your illustrated Booklet J-3 "How to Talk Yourself out of Time-Taking Work."

NAME

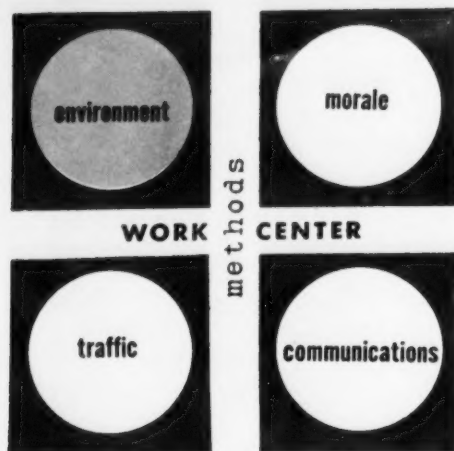
FIRM

TITLE

ADDRESS

CITY

(Circle 961 for more information)



When the DeVilbiss Company acquired space for a district sales office in midtown New York, they retained Clark and Gibby to work with them on both design and furnishing. The over-all office space measured about 28 feet by 36 feet. In this space, Mr. Phillip Bonesteel, Manager, Eastern Atomizer Division, had to provide a private office for himself, a show room, a conference room which could also serve as an office for an eastern district salesman, and a combination secretarial-reception room.

As shown in the diagram, a permanent wall was already existent. Because of the size of the room it formed, it was decided to make this space the showroom. Movable wall partitions with opaque glass were used to sectionalize the rest of the office. The glass permits natural light to come into the outer rooms without interfering with privacy.

It should be noted that Mr. Bonesteel's private office was so placed that access was possible both from the display room and the conference room.

Three types of customers come into



Phillip Bonesteel

A SALES EXECUTIVE REPORTS:

How we designed our district sales offices

the DeVilbiss offices: department store buyers, hospital executives, and druggists. While the "high fashion" feeling of the display room is desirable for the first group, it was not the motivating factor in the carefully thought out decorating. Rather, Mr. Bonesteel specified comfortable, businesslike surroundings consistent with good business practice but uninhibited by traditional office-furnishing prejudices.

Good lighting was assured by installing semi-indirect fixtures and portable lamps. Recessed fixtures were used in the showroom. A warm gray color was used on the walls and the floors were carpeted for color and quiet.

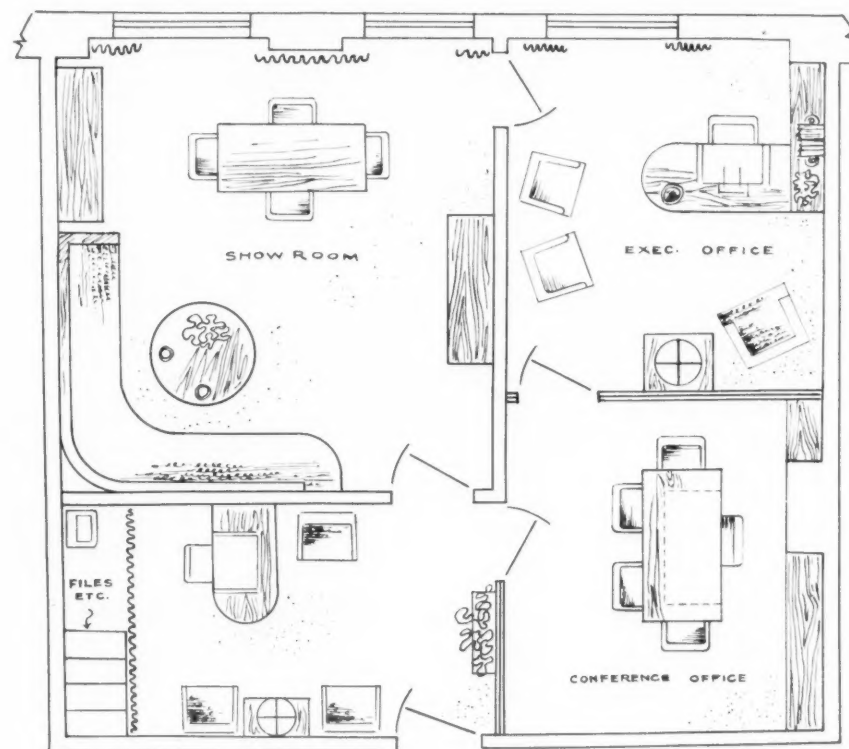
In the conference room, a conference type desk with an overhanging top to provide leg space was used, since it had to combine the function of conference table and salesman's desk. In the showroom and reception room, soft tone oak furnishings were used. The executive and conference rooms are in walnut to contrast the "working" and customer areas.

Mr. Bonesteel's own office is only 12 by 14 feet in size. He selected a modern conference-type desk with a module-type auxiliary arrangement at his left which brings all papers, phones, etc., within reach. Comfortable seating is provided for visitors. For himself, he selected an executive posture chair. An inter-com connects him with his secretary, who can channel visitors through the conference room to his office.

It is interesting to note that the total cost for furnishing the private office, including rugs, lighting, and furnishings, is well under \$1500! m/m



ABOVE: Mr. Bonesteel's private office. BELOW: diagram of the complete office.



Seasoned
Travelers
CHOOSE



Hotel SOUTHMOOR

Away from the noise of the loop—yet readily accessible in 15 minutes. Chicago's largest hotel within 10 minutes from airport. 600 modern, comfortable rooms—complete facilities for business and social functions.

GEORGE E. KNOY, Gen. Mgr.

STONY ISLAND AT SIXTY SEVENTH CHICAGO PHONE
FAirfax 4-5100

Chicago

(Circle 941 for more information)

VERIFY

- Please notice the "verification card" bound facing page 3.
- We must ask you to fill it out completely in order for you to continue to receive Management METHODS without charge.
- It is not a subscription "Order Form."
- It obligates you in no way.

WHY we verify

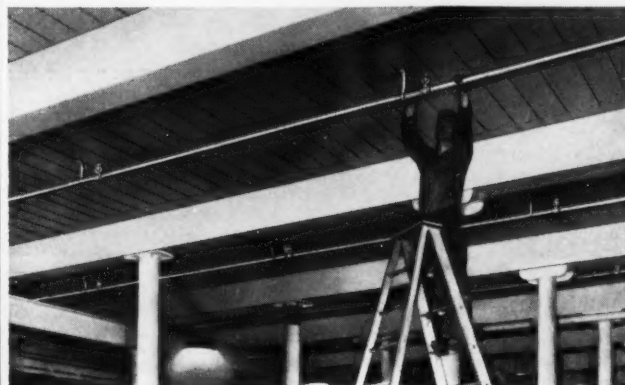
Management METHODS is a "Controlled Circulation" magazine. That means we have literally handpicked your name as a man qualified to read Management METHODS and act on its "message."

More important, Management METHODS is a "verified" controlled circulation magazine. That means we must be able to prove the facts asked for. In addition we would like an indication from you that you want to continue to receive it.

IMPORTANT: if your name is not on the label on the back of this issue, your copy comes from someone else in your firm. Do not put your name on the Verification Card. Please use the subscription card bound in back.

Saving on insurance pays for sprinkler system

A hotel in Florida recently installed a complete, automatic sprinkler system at the cost of \$23,000. As a result, their fire insurance premiums were reduced from \$1.65 to 23 cents per thousand dollars coverage on the building, and from \$2.00 to 29.3 cents per thousand dollars coverage on equipment. The savings of approximately \$5,000 per year



on the insurance will pay for the installation of the sprinklers in less than five years.

In general, you may expect insurance savings of 40% to 85%. Consequently, automatic sprinkler systems pay for themselves in five to ten years. After the sprinklers are amortized, the premium reduction means a substantial saving year after year.

Sprinklers Control 95% of Fires

The records show that 68.9% of all fires in sprinklered property are practically or entirely extinguished by the sprinklers, and an additional 27% are held in check. This shows sprinklers perform satisfactorily over 95% of the time.

There is a current prejudice against sprinklers which stems from the notion that although sprinklers extinguish fires, the resultant water damage exceeds the potential fire damage. Such a prejudice overlooks three facts:

1. The lowered insurance rates prove that the combined water-fire damage in sprinklered property is less than the potential fire damage in unsprinklered property.
 2. In 35% of fires, only one sprinkler head is activated, and in 72.6%, five or less sprinkler heads operate.
 3. The local fire company is automatically summoned when a sprinkler is activated, and is on hand to turn off the sprinkler when the fire is extinguished.
- If the products you handle are antagonistic to water, automatic carbon dioxide or other chemical systems can be provided.

For more information and free literature, Circle 913 on the Reader Service Card.



Mr. Office Manager!

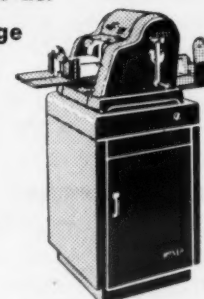
STOP DREAMING

- • • How often have you dreamed of a duplicator that could actually reproduce a perfect copy of a letter—the letterhead, signature and all—
- • • a duplicator that could reproduce drawings, illustrations and even high quality halftones (photographs) in black and white or color —
- • • a duplicator that would really let you add color and sparkle to your sales letters, bulletins, house organs and catalog pages.

in fact, a duplicator that offers you the nearest thing to printing at far below average mimeograph costs!

A precision-built duplicator that offers such years ahead features as:

- 25 Second Color Change
- New Self-Inking Drum
- Automatic Counter and Shut-Off
- Roneo-tronic Stencil Cutting Service



A duplicator so simple, so fast and so easy to use that it eliminates those triple mimeograph "horrors" — ink-stained hands, slip sheeting, and frayed tempers. These are only some of the RONEO 500's amazing features.

seeing is believing . . .

Send for your copy of Roneo's amazing folder — "Mimeographing Without Stencil Cutting"

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Exclusive U. S. Distributors for Addo-X Adding Machines—
Roneo Mimeo Machines—Multo Calculators

(Circle 975 for more information)

method of the month

A "push button" approach to continuous operation billing

HOW AN INDUSTRIAL ACCOUNTING MACHINE

DOES THE WORK OF THREE MACHINES—AND CLERKS

By Leo P. Kessler

Adamas Carbide Corporation, Harrison, New Jersey

Editor's Note: Billing is one clerical job that every company does. Aside from punch card methods, very little has been done in the way of improving general billing and billing checking procedures. Here is a new way of doing this job, which advances the technique of billing well along to the push-button stage.

Imagine being able to write and compute an invoice with discounts and commissions, all in one continuous operation merely by depressing keys and moving levers. And all this accomplished in the time previously used just to copy the information with a typewriter.

Old Method—Three Machines Plus Handwriting

Formerly the clerks at Adamas had to contend with this sort of routine—a familiar procedure:

After the shipment was made, using the shipping order as a work sheet, the quantity shipped was multiplied by the unit price, using a calculator. The extended amount was then copied from the calculator onto the shipping order. The next step was to multiply the amount by the discount percentage and

the resulting discount copied from the calculator onto the shipping order.

Then, using an adding-subtracting machine, the discount was subtracted from the amount to obtain the net amount which was copied.

Now, using the adding-subtracting machine, the net amount, postage and insurance amounts were totalled and the resulting amount to be paid copied from the adding machine tape onto the shipping order. Then the extended invoicing information was copied onto the pre-billed invoice set by typing. (The order data had been typed onto the invoice previously.)

Naturally, the typed invoice had to be checked by verifying the copying and by recalculating.

The final step was the pulling of the commission copy for the calculation and writing of the commission amount payable.

The New Method

When we installed a new spirit-duplicating order-billing system, we also revamped the billing procedure to utilize an industrial accounting machine. This machine—unique in its field—is a com-

ORDER-INVOICE MASTER											
ADAMAS CARBIDE CORPORATION											
1000 SOUTH FOURTH STREET, HARRISON, NEW JERSEY, HUMBOLDT 5-5454											
PRODUCERS OF TUNGSTEN CARBIDE TOOL TIPS • DIES • WEAR PARTS											
DATE: 1/9/53		TO: 10		PP SPEC DEL		2/2/53		44404			
BILL TO: ATLANTIC TOOL COMPANY 1850 CAMBRIDGE AVENUE BOSTON 4, MASS.				SHIP TO: GENERAL GRINDING COMPANY 625 ST. JAMES PLACE BOSTON 1, MASS.							
CUSTOMER: GEN GRIND		ADAMAS ORDER NO: 44404		QUANTITY: 100		SHIPPED FROM: HARRISON		REFERENCE NO: 1/22/53		SHIPMENT SCHEDULED: 1-30	
CUSTOMER'S P.O. NO: 2633		DO MRO CAP REG 5		SHIP DATE: 1/9/53		SHIP TO: 10		SHIP FROM: 10		SHIP TO: 10	
QUANTITY SHIPPED		STYLE		GRADE		UNIT PRICE		AMOUNT		LESS %	
100		1.00		1310		2		1.02		102.00	
										10.20	
										PP & INS .72	
										92.22	
X COMPLETE ORDER		PARTIAL SHIPMENT									
COM. RATE		COM. PERCENT		AMOUNT		COM. TO		COMMISSION		TOTAL	
2		10		102.00		15		15.30		117.30	
DISCOUNT		10%									
PROCEDURE CHECK											
QUANTITY SHIPPED		100		UNIT PRICE		1.02		AMOUNT		102.00	
DISCOUNT		10%									
COMMISSION		10%									
TOTAL											

CONTINUOUS BILLING LOOKS LIKE THIS

The figures in the white area are the simultaneous typing calculations made by the industrial accounting machine.

Checking the calculations and typing is merely a visual comparison of these five entries:

1. **Quantity Shipped** with the Shipping Order figure.
2. **Unit Price** with the typed Unit Price figure in the adjacent left column.
3. **Amount** with the calculated Amount directly above.
4. **Commission Percent** with this figure two columns to the left.
5. **Postage and Insurance Amount** with the Shipping Order figure.

bination typewriter, calculator and adding-subtracting machine.

Now, one accounting machine operator does the entire job in one *continuous* operation:

After inserting the order-invoice master in the accounting machine, the operator merely performs these steps.

—Types the *quantity shipped* and *unit price*.

—Presses a key which causes the machine to calculate and then print the amount.

—Types the *discount percent*.

—Presses a key which calculates and prints the *discount*.

—Types the *amount* and *reciprocal of the discount percent*.

—Presses a key which calculates and prints the *net amount*.

—Types the *postage* and *insurance amount*.

—Presses a key which adds and prints the *invoice total*.

—Presses a key which adds *discount* and *net amount* and prints the *resultant amount*.

—Presses a key which calculates and prints the *commission amount*.

Verification Done by Visual Comparison Only

Checking is unbelievably simple!

All we must do is see that these five figures are copied correctly:

1. *Quantity Shipped*
2. *Unit Price*
3. *Commission Percentage*
4. *Amount* figure used in the commission calculation.

5. *Postage and Insurance Amount*
Reason: If the factors used in multiplying are correct, the result must be correct. The *amount* figure checked must equal the total of the *discount* and *net amount* because, if an error occurred in calculating these figures, their total would be wrong.

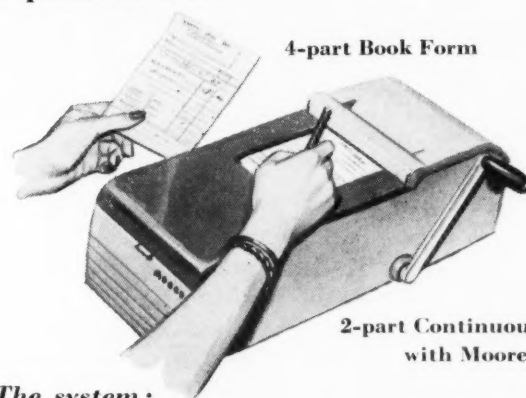
Since the accounting machine types the calculations directly onto the order-invoice duplicator master, all we then need do is run off our invoice series forms, including salesmen's commission copies, on the duplicator. m/m



Designing the right system to do the job the quickest, simplest, best way is sometimes a flash of inspiration. More often it's the product of many tools and abilities plus observation, a nose for efficiency, and the simple process of talking it over with somebody experienced. The systems on this page, which were worked out in collaboration with a man from Moore Business Forms, produced excellent working results—better efficiency, savings in writings, legibility, error elimination, smooth control.

A LAY-AWAY SYSTEM

Department Store



4-part Book Form

2-part Continuous Form with Moore Register

The system:

MOORE 4-PART BOOK FORM: This is one of the two forms in the system, made up at time of the "Lay-Away" sale. Part #1 goes to Accounting. Customer takes Part #2 as receipt. Stub is detached from Part #3 and pinned to merchandise sent to Lay-Away Department. Remainder of Part #3 is filed as Ledger Card in Lay-Away Department. Part #4 is Audit tissue kept in sales book.

MOORE 2-PART REGISTER FORM: This form is used when customer makes periodic payments. Part #1 is Customer Receipt Installment Payment; Part #2 is Audit Control copy. As installment payments are entered by hand on the two forms in the Register, Ledger Card (Part #3 of above Book Form) is held over it for simultaneous entry on all three copies.

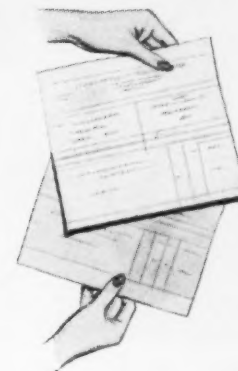
Savings and Gains: Accomplishes 3 accounting functions in one writing—ledger entry, cash receipt, audit control. Customers are handled easily and pleasantly and closer contact is maintained. No accounting machines are needed and therefore no trained personnel . . . posting errors eliminated . . . legible copies. Locked compartment in Moore Register gives foolproof cash control.

ORDER-INVOICE-SHIPING SYSTEM

Paint Manufacturer

10-part Moore Speediset featuring

- Moore Carbon Spot Tissues
- Double Stubs
- Varying-length Sheets



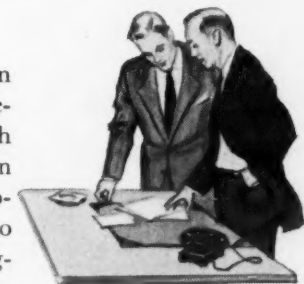
The system:

10 COPIES AS FOLLOWS: 3 Invoice copies; Shipping Order; 2 Factory copies; File; Customer Acknowledgement; Order and Shipment copies for salesman. Parts #4, #5, and #6 form a detachable Speediset in themselves, with bottom stub. Copies are carbon-spotted or blocked out to keep price information off 2 of the 3 copies. Set is sent to factory for filling the order. Parts #8 and #9 are extracted and sent to salesman. Parts #1, #2, and #3 (Invoices) are kept in "Order Pending File." When order is shipped, factory returns Shipping Order (#4), then Invoices are sent to customer.

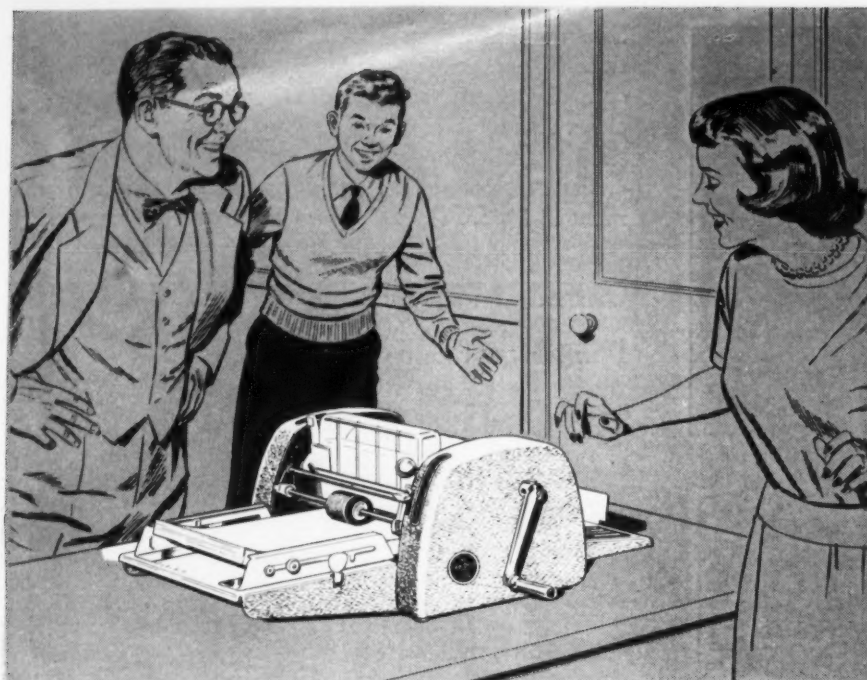
Savings and Gains: One writing furnishes 10 records simultaneously, where 3 separate typings were formerly needed. Time and money are saved; proper billing assured; errors eliminated with no transcribing done. Better control of new orders, invoicing and shipping with parts pre-numbered at once. Smooth order flow.

If you need light thrown on a system's problem, it sometimes helps to talk it over with somebody like the Moore man who has seen a lot of problems, some of them similar to yours. He may be able to suggest a short cut or better way.

The Moore Business Forms people have this advantage in working out systems—they have available many types of presses and can give you the construction you need—the system that's really right for you. If you want them to send you interesting samples of constructions in your line, as a kind of idea-exchange, encircle the right number on the card and also write in your industry or business, or particular operations in which you're interested.



(Circle 955 for more information)



NEW—the A. B. DICK Spirit Duplicator

New in design for new ease of operation

Everybody can run it.

Instructions are always in view. All controls are clearly marked. Gone are the hit-and-miss—trial-and-error starts.

Everybody can run it.

Executives, secretaries, juniors—people who had never used a duplicator of any kind before—were tested. Seven out of eight produced clear, sharp copies in

less than five minutes . . . copies in any or all of five colors . . . copies in surprising quantities from each master.

Everybody can run it.

And you can count on this machine for years of sure, positive operation. It is quality construction throughout. For example, there is the paper feed adapted from a patented, user-proved A. B. Dick mimeograph feed. It's accurate, it's fast—and it's dependable.

For full information check No. 1 when you mail the coupon.

What's New in Modern Mimeographing

Check No. 2 on the coupon for a free booklet about MODERN mimeographing. A. B. Dick mimeograph products are for use with all makes of suitable stencil duplicating products.

What's New in Offset Duplicating

Check No. 3 on the coupon and learn why exclusive multiple coatings shield A. B. Dick direct image masters from erasure smudge—give you detection-free corrections.

COUPON MM-353-S

Just check in spaces below for information without obligation. Clip this coupon to your letterhead. Add your name and mail to A. B. Dick Company, 5700 Touhy Avenue, Chicago 31, Illinois.

1. ☐ Information about the new A. B. Dick spirit duplicator. 2. ☐ Information about MODERN mimeographing. 3. ☐ Information about A. B. Dick direct image masters for offset duplicators.

A. B. DICK
THE FIRST NAME IN DUPLICATING

(Circle 969 for more information)

clippings

NEW LITERATURE AND PRODUCTS IN THE EDITOR'S MAIL

Combination window-floor fan ideal for office use

A new 20 inch combination window and floor fan has recently been announced which considerably increases the flexibility and usefulness of the office fan. One of the unique features of its design is a window bracket which makes it possible to close the window behind the bracket whenever the fan is not in use. This means that the fan can be removed from the bracket and used elsewhere in the office when desirable. Three speed circulation



is provided. Instead of a reversing type motor, the direction of circulation (either out of the window or into the room) can be changed by merely lifting the fan and turning it around. The unit sells for \$59.95 complete with window installation kit.

For more information and descriptive literature, Circle number 908 on the Reader Service Card.



Free samples of labor-saving business forms

An informative and helpful folder containing a representative assortment of well designed business forms is available to *Management METHODS* readers free. In addition to the forms, the inside cover of the folder is devoted to illustrations covering a wide variety of form construction features adaptable to the varying needs of punch card tabulators, teletype and book-keeping machine equipment, as well as for handwriting. Other sections of the folder cover information helpful to those interested in streamlining the preparation and handling of business forms. The instructions include 17 basic do's and don'ts involved in good form design.

For a free copy, Circle number 911 on the Reader Service Card.

New stencils for duplicating legal documents

Of particular interest to people concerned with preparing, handling and duplicating legal documents is the announcement of two new stencils especially designed for this type of work. One of the stencils has a double line die-impressed into the stencil about 1 2/5 inches from the left edge. The other, in addition to the line, has line numbers double spaced die-impressed into it. These lines and numbers reproduce upon the copies when the stencil is run upon the Mimeograph, thus doing away with the necessity of using special document paper.

For more information and prices, Circle number 903 on the Reader Service Card.



Small addressing machine for low volume mailings

A new addressing machine with a speed of 2,000 pieces per hour has recently been announced. It features an automatic name advancer that mechanically moves each name and address into perfect printing position. The advancer, teamed with a recently developed automatic ejector, throws each addressed piece into a receiving tray.

The machine operates on the spirit duplicating principle, but requires no stencil, plates, ribbon or ink. Addresses are transferred to the mailing piece from a typewritten paper tape. This original list can be used up to 100 times, or one



methods

FREE ^{copy to} EXECUTIVES



EAGLE-A's new, unique

Letter placement guide

...helps your secretary improve the appearance of your letters!

New aid for your business correspondence! Slips into typewriter under letterheads...helps your secretary set correct margins and center every letter perfectly. Cuts down retyping...saves time and paper. Write for yours today — use coupon below.

Also free: Sample Kit of Coupon Bond and other Eagle-A Papers. Test the firm surfaces and crisp "feel" of Eagle-A Bond Papers. These attractive papers add distinction to your letterheads.



CLIP THIS COUPON TO YOUR LETTERHEAD
American Writing Paper Corporation
Holyoke, Mass., Dept. M-2

Send your FREE Letter Placement Guide and Sample Kit of Eagle-A Papers:

NAME.....

TITLE.....

(Circle 974 for more information)

march 1953

mailing a month for eight years.

The machine will address mailings from tissue-thin airmail to one inch thick catalogs. It can also be adapted to address directly from file cards or other business forms.

For more information, Circle number 902 on the Reader Service Card.



New heavy-duty stand for electric office machines

A new portable machine stand equipped with a fastening mechanism that will accommodate most office machines, has recently been marketed. A touch of the toe will raise the stand to roll on large, soft rubber casters for easy portability. Similarly, it can be lowered to rest on four



solid rubber feet for safe, non-creeping operation. Three colors are offered.

For more information, Circle number 905 on the Reader Service Card.



Adhesive-backed metal plates for equipment identification

Two new types of adhesive-backed inventory control and equipment identification plates have recently been introduced. Ideal for affixing to furniture, fixtures and equipment, they are easily applied to any grease-free surface. Both types are serially numbered. The first is produced in three stock rectangular sizes on .016 inch chrome metal and includes both the number and a copy message. The copy is lithographed in two colors while the serial numbers are stamped on the face of the plate. The



VMP Vertical Files give faster service, increased filing accuracy.

CUT YOUR FILING COSTS 75%

yet get a more accurate, easier-to-run filing system

Designed to gain as much as 90% in capacity over conventional filing methods, VMP steel vertical files cost less than one-quarter the cost per filing inch of seven drawer files (which the shelves replace).

Every folder is instantly visible in its place on the shelf. Numerically indexed, it is easy to find, easy to replace. Misfiles are vir-

tually eliminated.

The compact, library-like arrangement of VMP vertical files cuts down unproductive walking time. Substantially fewer clerks are required. Clerks themselves like VMP vertical files, prefer them to cabinet files or any other filing method. That means less fatigue, higher morale.

VMP VERTICAL FILES



FREE: two-color VMP Vertical File brochure details substantial advantages secured in space saving and original costs. Write Virginia Metal Products Corporation, Department MM3, 1112 First National Bank Building, Pittsburgh, Pa.

VIRGINIA METAL PRODUCTS CORPORATION

Orange, Virginia

also manufacturers of MOBILWALLS, the most complete line of movable steel partitions, steel doors and frames, library stacks and equipment, and conveyors for vertical and horizontal transmission.

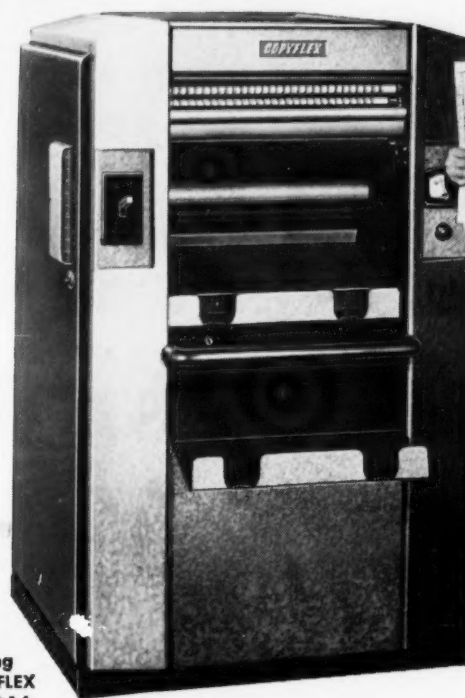
(Circle 933 for more information)

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SAVE TIME, AVOID ERRORS, CUT COSTS IN HANDLING...

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ACCOUNTING
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TAX RETURNS
BACK ORDERING
GENERAL OFFICE COPYING

STATISTICS
PRODUCTION CONTROL
FINANCIAL REPORTS
CUMULATIVE RECORDS
INVENTORY CONTROL



Bruning
COPYFLEX
Model 14

Copy any office form in seconds

This Desk-side Copyflex machine gives you an errorproof, black-on-white diazotype copy—in seconds—of any office form from a large accounting worksheet to an invoice or small memo. It copies anything typed, written, printed or drawn on ordinary translucent paper or with Bruning reflex film on opaque paper.

The cost averages less than 2¢ per sq. ft. for all expenses. No skilled operator is required; only a 5-minute explanation is needed. No exhaust ducts, stencils, messy inks, plumbing or darkrooms are necessary.

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BRUNING

Specialists in copying since 1897

Copyflex

C-3.4

(Circle 973 for more information)

TYPICAL BENEFITS FROM COPYFLEX ENGINEERED PAPERWORK

***MAJOR RAILROAD:** Copyflex saves \$78,400 a year on one billing operation alone in just one office.

***TOY DISTRIBUTOR:** Now gets invoices out in time, thanks to Copyflex; is doing it with just half as many people.

***INSURANCE COMPANY:** Saves \$100,000 yearly in processing applications with Copyflex.

***BANK:** Since installing Copyflex, costs in the Pension Trust Department have dropped more than \$10,000 a year.

*Name on request

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Dept. M33 Teterboro, N. J.
☐ Send me free booklet on COPYFLEX 14.
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Serial No.
MADE IN HARTFORD, CONNECTICUT, U. S. A.

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12 3456

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NEW YORK LIFE INSURANCE CO.

323 612

2 3/8" X 9/16"

second type, carrying only the stamped serial numbers, is available in two stock sizes, on .008 inch mill finish aluminum, a pliable metal which can be readily shaped to conform to curved or irregular surfaces.

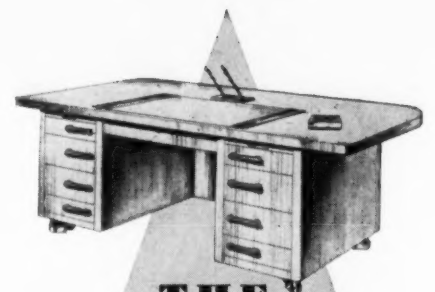
The manufacturer will supply the purchaser with a color sketch of the plate for approval before the plates are produced. For free samples and literature, Circle number 909 on the Reader Service Card.



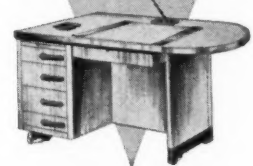
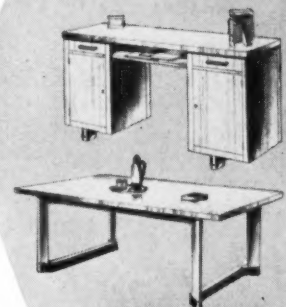
New mechanical collator will handle 24,000 sheets per hour

A high speed mechanical collator, originally designed for the printing industry, is developing considerable interest among general business concerns. Relatively high priced as office equipment goes, the machine can readily pay for itself whenever collating is voluminous. The machine will gather sheets five to eight times faster than the quickest girl, and at speeds of more than 24,000 sheets per hour. The standard unit is equipped with 8 sheet-feeding stations, which handle a maximum sheet size of 9 1/2 by 12 inches, but can be modified to handle 16 stations and sheets up to 11 by 14 inches in size.

For free literature and prices, Circle number 907 on the Reader Service Card.



THE METROPOLITAN GROUP



The most impressive furniture
you can place in your
office is the new
METROPOLITAN Group,
by Imperial. Outstanding
design and flawless
craftsmanship make this
the ultimate in luxurious
office furniture.

Consult your Imperial desk
dealer about
the new METROPOLITAN group.
Or write us for particulars.



Imperial
DESKMARK OF QUALITY

Imperial Desk Company, Evansville 7, Ind.

(Circle 960 for more information)

methods

SPEED + LOW COST in Paper Handling



Evans

GATHERING RACKS

● CUT in half the time and cost of collating and sorting papers. Even offices doing this work only now and then save precious time and money.

● ONE worker, standing or sitting, easily gathers 3,500 sheets an hour without fatigue from an Evans Gathering Rack.

● GUARANTEED to produce quicker and more accurate results than any other collating aid on the market.

● ALL aluminum, each section holds 500 sheets at inclined angle. Racks collapse for setting aside. Use singly, or two or more together for large gatherings.

● SHOWN: Two 6-section DU Racks at \$14.00 each. 7 other Models, priced \$11.00 to \$25.00.

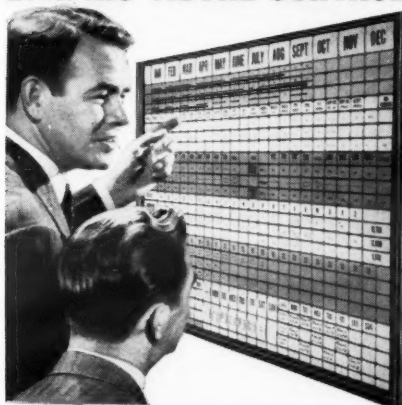
See Your Dealer or Write

Evans Specialty Co., Inc.

421 N. Munford St., Richmond 20, Va.

(Circle 965 for more information)

GRAPHIC VISUAL CONTROL



THE BOARDMASTER SYSTEM

- ★ Graphic Picture of Your Operations — Spotlit by Color
- ★ Facts at a Glance — Saves Time, Money, Prevents Errors
- ★ Simple and Flexible. Write on Cards, Snap in Grooves
- ★ Made of Metal. Compact, Attractive. Over 40,000 in Use

Some Typical Applications

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GRAPHIC SYSTEMS

55 West 42nd Street • New York 36, N. Y.

(Circle 962 for more information)

march 1953

128 drawer cabinet with plastic front for visibility

A new large capacity cabinet has recently been announced for holding small parts in maintenance departments, repair shops, stock rooms, etc. In addition to large



capacity, the unit is unusual in that each drawer has a clear plastic front that makes visual selection possible. The plastic drawers are 5 7/8 inches long, 1 7/16 inches deep, and 2 3/4 inches wide. The drawers are divided into two or three separate compartments—lengthwise or crosswise—and the cabinets are available in nine models with varying drawer capacities up to 128 drawers. The largest priced unit is \$55.95. A built-in safety catch permits open drawers to "hang out" for easy access to contents. The units may be stacked.

For more information, Circle number 901 on the Reader Service Card.



New cement for anchoring machinery to concrete floors

It is now possible to repair breaks in concrete floors, or to anchor heavy equipment with anchor bolts quickly and easily. The new cement is applied cold so

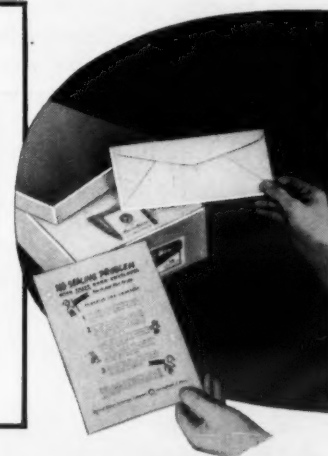


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Certificate	Holmesdale	Research
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14 Divisions from Coast to Coast

(Circle 934 for more information)

E-1A

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SEE PAGE 27



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(Circle 937 for more information)

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there is no heating hazard. The cement requires only a few minutes to set up. Once a hole is ready to be filled, the cement powder is simply mixed with water and poured into the area to be patched or where a bolt is to be anchored. Light traffic over the spot is permissible in 15 minutes. The compound is self-bonding, self-levelling, oil-resistant, and does not shrink. No troweling is required for a perfect finish. The cement has a compression strength of 4500 lbs. per square inch.

For more information, Circle number 904 on the Reader Service Card.

Free guide to users of direct mail promotion

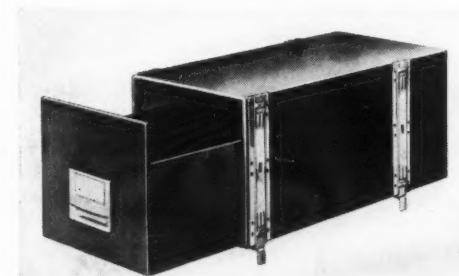
An exceptionally handy 40 page guide to direct mail promotion has recently been released by an office equipment manufacturer for its dealers at the retail level. Though intended for this special group it makes worthwhile reading for any businessman. Covered are such subjects as: mailing lists, addressing methods, list maintenance, copy, formats, envelopes, list brokers, type sizes, and a bibliography of good books on direct mail.

For a free copy, Circle number 914 on the Reader Service Card.

Self-stacking transfer files with free-sliding drawers

A new low cost transfer file that will stack one on top of the other without shelving—and still not bulge from the weight of contents—is now being marketed. Fabricated from corrugated fiberboard, the files have steel side plates and horizontal stackers that carry the load at all points of weight and strain. The product is shipped flat and assembles quickly and easily, each unit making a complete file drawer and shelf. The files can be interlocked horizontally as well as vertically. The units include drawer stops to guard against spilling contents as well as a specially designed combination drawer-pull and file index card holder of die-cast metal. All fiberboard portions are finished in gray.

For more information and prices, Circle number 906 on the Reader Service Card.



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• Remote slave machines can be activated or deactivated from control buttons at the master.

Get the complete facts and see how Distance-typer can save time and money for your business.



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Company _____

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(Circle 946 for more information)

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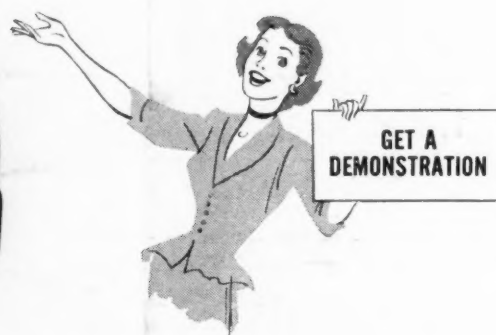


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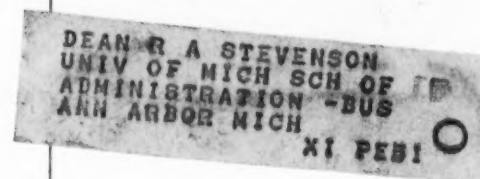
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